



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

FILING FORMALISM – NEW FEATURES - TO BE AVAILABLE SOON

VERSION 1.1



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Preliminary remarks :

The notes presented by the Registrar of Companies (RCS) :

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



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1. Registration of the Luxembourg national identification number

1.1 What is this number ?

This is the **Luxembourg national identification number**, as provided for by the amended law of 19 June 2013 relating to the identification of natural persons, more commonly known as the "**matricule number**" or "**CNS number**".

1.2 Which people are concerned?

All **natural persons registered within the file of a registered entity with the RCS** are concerned, in any capacity whatsoever (as a partner, agent, auditor, etc.).

However, there are a few exceptions where this number is not to be communicated:

- When the natural person is a judicial representative, appointed in the context of a procedure registered in the RCS,
- When the natural person is an agent of a company governed by foreign law which has opened a branch in the Grand Duchy of Luxembourg,

1.3 What new information and documents need to be communicated?

1.3.1. The natural person already has a Luxembourg national identification number

In this case, **this number will be communicated** in the field of the requisition form, specially provided for this purpose, in addition to the usual identification information, namely, surname, first names, date and place of birth.

No supporting document concerning the national identification number is to be attached.

1.3.2. The natural person does not have a Luxembourg national identification number

In this case, the creation of this number must be requested as part of the procedure to be carried out with the RCS.

The following information must be entered in the requisition form, in order to create the Luxembourg national identification number:

- Last name
- First names (as on supporting document)
- Date, place and country of birth
- Gender (male, female, unknown)
- Nationality
- Private home address (number, street, postal code, locality, country)



The information relating to the gender, nationality and address of the private domicile of the natural person are not registered in the RCS but in the National Register of Natural Persons. They are therefore communicated to the RCS only for the purposes of creating the national identification number.

Supporting documents must also be attached as proof to the request:

- **To prove the identity of the person**, for whom a national identification number is to be created, one of the following **valid** documents must be transmitted for control purposes:
 - o a national identity card
 - o a passport
- **To prove the address of the private residence** (if this information does not appear on the identity document), one of the following documents must be sent for control purposes. It must not be older than **6 months**:
 - o a **certificate of residence** issued by the municipality (or an **official document** from the regional authority competent for confirming home addresses)
 - o a declaration of honor from the person concerned **stamped or countersigned** by the regional authority responsible for confirming residential addresses, an embassy, a notary, a police station
 - o **if none of these documents can be produced**: a water, electricity, gas, telephone or internet access bill

Note that the following documents cannot be accepted: criminal record, application for registration on the electoral lists, lease contract, tax statement, bank statement, insurance contract, “Amazon...” invoice, residence permit... .

For documents that are not drawn up in French, German, Luxembourgish or English, a **translation** (simple, not sworn) must be provided additionally.



The supporting documents, submitted for the purposes of creating the national identification number, are kept for a period of 5 years by the Manager of the RCS, as of the date of their presentation.

1.4 How to register or request the creation of a national identification number?

1.4.1. When registering with the RCS

As part of registration filings with the RCS and as soon as a natural person is to be registered with the RCS, his national identification number will be communicated. If the person does not have such a number, a certain amount of information will have to be entered in the requisition form, in order to create this number. Supporting documents must also be attached as proof to the request (see **1.3.2**).



The information, in connection with the national identification number, is to be communicated on a mandatory basis. Failing this, it will not be possible for the depositor to finalize his filing procedure.

It is therefore essential that the depositor be in possession of this information, which he will have received beforehand from the natural person concerned, when he completes his procedure with the RCS.

1.4.2. Filing a modification to the RCS

As part of a modification filing, it will be possible to register or request the creation of a national identification number for a natural person already registered with the RCS, within the file of the registered entity targeted by the filing.

◦ Filing a modification for a change on natural persons

If a depositor prepares a request for filing of modification and that this modification **concerns a natural person** (a partner or an agent for example), the new fields of the requisition form, relating to the national identification number, are **mandatory** required to be completed, whether it is:

- **new natural persons** to be registered in the file of the entity concerned by the filing or
- **natural persons already** registered in the file of the entity concerned by the filing, as soon as the information relating to the national identification number is **missing**.



The information, in connection with the national identification number, is to be communicated on a mandatory basis. Failing this, it will not be possible for the depositor to finalize his filing procedure.

It is therefore essential that the depositor be in possession of this information, which he will have received beforehand from the natural person concerned, when he completes his procedure with the RCS.

◦ Filing of modification not aiming at a change on natural persons

If a depositor prepares a request for filing of modification, which does not concern a natural person (change of the address of the registered office of the company or modification of its share capital for example), the latter may finalize his request for filing, even if a national identification number is not yet registered with the RCS, with regard to the natural persons who appear in the file of the entity concerned by the filing.

However, if **he wishes**, the applicant may spontaneously, as part of his filing, **update** the missing information.



E.g.: if company A carries out a filing procedure to change the address of its head office, it can also take the opportunity to enter the national identification number of its natural person partner and request the creation of the national identification number for one of its natural person representatives.



This is a transitional period, the duration of which will be communicated later. After this period, the communication of the national identification number will be mandatory, even if the filing request does not concern a natural person. If this information is not provided, it will not be possible for the applicant to finalize his procedure (cf. 1.5)

1.4.3. Independently of a deposit with the RCS, by a specific service

The manager will make available a **specific filing type** on the RCS portal, called "Update of the Luxembourg national identification of natural persons registered with the RCS", making it possible to **communicate** the national identifier number already existing or to request the creation of such a number.

It will be carried out **outside of a filing procedure with the RCS**.

This new service targets the situation where natural persons are already registered in the RCS in the file of an entity and for which the information relating to the national identification number does not yet appear in the

RCS. If the entity does not have any particular filing procedure to carry out with the RCS, it can however use this service, for the **sole purpose of completing this missing information**.

In a **first step**, the updating of national identification numbers as part of this new service will be **free of charge**, in order to allow registered entities to **quickly update** missing information.



This new approach will only allow you to enter or request the creation of a national identification number. It will not make it possible to make another modification to the RCS (such as a change of mandate, address or partner for example).

1.4.4. Communication of the national identification number newly assigned by the manager

Note that the national identification number is not public.

In principle, when a national identification number is allocated by the RCS manager, **only the person** for whom the number was created **will receive it by post**, to the address of his private residence communicated during the process.

However, **the depositor** who requested the creation of this number from the RCS may also **receive** this information, if the person concerned has duly authorized him and he has declared this fact to the manager at the time of his approach, by ticking on the requisition form the box " *Je déclare être dûment mandaté par la personne physique pour recevoir le numéro d'identifiant national créé* ". In this case, the newly created national identification number will appear in the filing proof that the depositor will have received from the manager.

1.5 Mandatory update of the national identification number not yet registered in the RCS

If during a **transitional period** and as specified in point 1.4.2, applicants will not be particularly hampered in their approach if they do not "spontaneously" update the information relating to the missing national identification number, this situation will change at the end of this period.

Indeed, once this adaptation period is over, the registered entities will be obliged to communicate the national identification number of the natural persons registered with the RCS in their file. Thus, the fact that this information is still missing will lead to a **blocking of the current filing process**.

This **blocking mechanism** will apply to **all filings** to be made by the registered entity or its agent:

- If the **planned approach relates to a filing request containing a requisition form** (modification filing), this can only be finalized by also completing the information relating to the missing national identification number.

E.g.: if company A wishes to modify its share capital and one of its agents is a natural person registered with the RCS, whose national identification number is not yet registered, it can only fulfill its filing request after having completed the missing information.

- If the **planned approach relates to a filing request that does not contain a requisition form** (filing of annual accounts or merger project), the process cannot be finalized as long as the information relating to the missing national identification number has not been previously registered.

It will therefore be necessary **to first use the specific filing** allowing the update of the national identification number, **before carrying out the filing procedure**, once the national identification number has actually been registered.

E.g.: company A wants to file its annual accounts but the request to the RCS blocking, because its file contains a natural person, whose national identification number is not yet registered with the RCS. Company A must therefore first choose the specific service "Update of the Luxembourg national identification number of natural persons registered with the RCS" in order to communicate or request the creation of this number. Once this preliminary process has been finalized and the company has

received its return from the RCS manager confirming the registration of the said number in the RCS, it will then be able to access the process of filing accounts.



It is therefore strongly recommended that registered entities communicate the missing national identifier number of natural persons registered in their file as soon as possible, to avoid being blocked in their filing process (in particular when filing accounts).

The update may be carried out either within the framework of a filing of modification (during a renewal of mandate or any other change), or through the specific service of "Update of the national identifier Luxembourg of natural persons registered with the RCS".

1.6 How is information controlled ?

1.6.1. When communicating an existing national identification number

The Manager checks the consistency between the information appearing on the form concerning the natural person for whom a national identification number has been communicated and the information entered in the national register of natural persons.

The information relating to the surname and first name(s) to be included on the requisition form must therefore correspond exactly to the information appearing in the national register of natural persons.

In the event of a discrepancy, the information entered in the RCS may, if necessary, be corrected to comply with that entered in the national register of natural persons.

1.6.2. When requesting the creation of a national identification number

The manager checks the consistency between the information appearing on the form concerning the natural person for whom a national identification number must be created and the information appearing on the supporting document(s) attached in support of the request.

To note that :

- the titles or functions (title of nobility, Doctor, etc.) are not to be entered in the field relating to the name, even if they appear on the person's identity document.
- only the birth name is to be communicated (the usual name, such as the married name for example, is not to be entered in the field relating to the name).
- all the first names appearing on the supporting document must be entered in the field relating to the first name(s).
- no brackets or commas must appear in the fields relating to the surname and first name(s).

2. Control of Luxembourg addresses

2.1 Address concerned

All Luxembourg addresses to be registered with the RCS are concerned by this control, whether:

- the registered office of the registered entity
- the address of the persons and entities registered in a file and who are resident in Luxembourg.

2.2 Check against the “*Registre national des localités et des rues*”

The Luxembourg address to be registered must comply with the information contained in the “*Registre national des localités et des rues*”.

An automatic check is therefore carried out on the various fields of the address, as soon as "Luxembourg" is selected in the drop-down list of countries.

Once the postal code has been entered, the name of the street corresponding to this code registered with the national register of localities and streets is automatically filled in. In addition, if street numbers are also listed there, the "number" field of the form must then be completed by the applicant.

In the exceptional cases where the address to be registered does not appear in the national register of localities and streets, the depositor must tick the box provided for this purpose and all the fields relating to the address will have to be completed manually. In this case, the manager of the RCS checks, during its summary control, directly with the services of the national register of localities and streets.

3. Contacts

For any IT problem or any other question related to the use of the LBR website, you may contact the LBR helpdesk, whose contact details are as follows:

Tél : (+352) 26 428 -1

Fax : (+352) 26 42 85 55

E-mail : helpdesk@lbr.lu

The helpdesk is open Monday to Friday from 8:00 a.m. to 5:30 p.m. without interruption.