

Grand-Ducal Regulation of 23 January 2003 implementing the Law of 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of companies

Chapter 1 - General provisions

Art. 1. The management of the Trade and Companies Register is 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 Trade and Companies Register is located in the municipality of Luxembourg. The Trade and Companies Register may have offices in other municipalities of the Grand Duchy of Luxembourg.

Art. 2bis. (Reg. gd. 27 May 2016) Deposits with the Manager of the Trade and Companies Register shall be made electronically via its website. The Manager of the Trade and Companies Register shall specify on its website the manner in which documents are to be filed and retrieved. A receipt of filing is sent to the applicant in electronic format. The Manager of the Trade and Companies Register may deny access to its website to any holder of an electronic certificate who makes proven misuse or fraudulent use of it.

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

Deleted subparagraphs (O.Reg.gd. 27 May 2016)

**Chapter 2 - Electronic Compendium of Companies and Associations
(Recueil Electronique des Sociétés et Associations)
(GD Regs. 27 May 2016)**

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

Art. 2quater. (Reg. gd. 27 May 2016) The publications can be consulted in the Electronic Compendium of Companies and Associations.

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

The Manager of the Trade and Companies Register shall carry out the publication of the deeds, extracts of deeds or indications whose publication is prescribed by law by means of forms provided on the website, on the basis of a structured presentation which is defined by ministerial regulation.

Chapter 3 - Requirements 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 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings are carried out by means of electronic forms provided by the Manager of the Trade and Companies Register on its website.

In the event of a change in the legal form of a registered person, whether or not involving 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 provided for this purpose.

Art. 4 (Reg. gd. 27 May 2016) Forms completed in French, German or Luxembourgish must be completed completely and accurately. The alpha-numeric 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 appropriate, by the documents required for publication in the Electronic Compendium 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 require entry in the Trade and Companies Register and publication in the Electronic Compendium of Companies and Associations.

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

Filing formalities applying to the simplified limited liability company

(GD Regs. 23 December 2016)

Art. 5 (GD Reg. 23 December 2016) (1) Natural person shareholders with an identification number as provided for in the Law of 19 June 2013 on the identification of natural persons must indicate their identification number on the application form when they are entered onto the Trade and Companies Register r.

(2) Natural person shareholders who do not have an identification number as provided for by the Law of 19 June 2013 on the identification of natural persons shall be allocated this identification number in accordance with Article 1, paragraph (2), subparagraph 2 of the Law of 19 June 2013 on the identification of natural persons upon registration of the shareholders by the Manager of the Trade and Companies Register.

(3) When registering a simplified limited liability company must be filed:

1. in the case of partners, a copy of the identity card in the case of resident persons or a copy of the identity card or any other document of an equivalent nature in the case of non-resident persons;
2. where appropriate, a declaration on honour relating to the proof of payment of contributions in cash 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. where appropriate, a declaration on honour giving a brief description of the contributions in kind and their valuation to be signed by all 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 Manager refuses:

1. any application for registration of a simplified limited liability partnership where a partner is already registered as a partner in another simplified limited liability partnership; and
2. any application for registration of a partner of a simplified limited liability company who is already registered as a partner in another simplified limited liability company, unless the shares are transferred to him on death.

The Manager of the Trade and Companies Register checks that the details in the memorandum of association correspond to the prescribed legal requirements.

Chapter 4 - Filing and publication of deeds and documents concerning legal persons (GD Regs. 27 May 2016)

Art. 6 (GD Regs. 22 April 2009) All deeds, extracts from deeds, minutes and documents of any kind whose deposit or publication is ordered by law shall be deposited with the Manager of the Trade and Companies Register in the file of the registered person, unless otherwise provided by law.

Paragraph deleted (Reg.gd. 27 May 2016)

Only deeds, extracts from deeds, minutes and documents of any kind whose filing or publication is ordered by law are 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 an application for the filing or publication of deeds, extracts from deeds, minutes or documents of any kind whose filing or publication is not ordered by law. The applicant shall give written reasons for his request for filing or publication by justifying serious and exceptional circumstances making the filing or publication necessary.

Paragraph deleted (Reg.gd. 27 May 2016)

(Reg. gd. 27 May 2016) Only notaries may file an electronic copy of the authentic dispatch of their deeds.

Paragraph deleted (Reg.gd. 27 May 2016)

(GD Regs. 27 May 2016) The list of authorized signatories may be filed with the Manager. In this case, it shall be published in full in the Electronic Compendium of Companies and Associations.

(GD Regs. 14 December 2011) 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 affected by the decision. The extract must contain only the information relating to the said person and mention the name of the company and its registration number in the Trade and Companies Register.

Paragraph deleted (Reg.gd. 27 May 2016)

Applicants for whom incomplete or inaccurate applications are returned on a regular and recurrent basis shall be liable to the payment of an administrative fee as laid down in Annex J to this Regulation. After prior notification of the Manager of the Trade and Companies Register by registered letter with acknowledgement of receipt, which is not acted upon, these fees shall be collected by the said Manager.

(Reg. gd. 27 May 2016) Except in cases of force majeure, legal persons which have not made their deposit within the time limits prescribed by law shall contribute to the costs incurred by the supervisory authorities in detecting and monitoring undertakings in difficulty and shall in that connection bear an increase in the deposit costs, as set out in Annex J to this Grand-Ducal Regulation.

Art. 6bis. (Gd. Regulation of 22 April 2009) All deeds, extracts from deeds, minutes and documents of any kind filed with the Manager of the Trade and Companies Register may be subject to an amendment filing. (GD Regs 27 May 2016)

The purpose of a correction filing is to rectify a previously filed document and remains subject to the

general provisions on deposits.

The rectifying filing may relate only to material errors and shall mention precisely that it is a correction of a document previously filed and the filing number of the previous filing.

Deleted subparagraphs (Reg.gd. 27 May 2016)

Art. 7. repealed (Reg. gd. 27 May 2016).

Art. 8 (Gd. regulation of 27 May 2016) The Manager of the Trade and Companies Register shall transmit to the Publications Office of the European Union the particulars relating to the formation and the closure of the liquidation of a European Economic Interest Grouping, as well as a notice relating to the registration and the cancellation of the registration of a European Company, within one month of the publication in the Electronic Compendium of Companies and Associations.

Art. 9 Repealed (GDR 27 May 2016)

Chapter 5 - Keeping the Trade and Companies Register

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

Deleted subparagraphs (Reg.gd. 27 May 2016)

(GD Regs. 23 January 2003) Files may be subdivided into subfolders if necessary.

Art. 10bis. (GD Regs. 1 August 2016) For reserved alternative investment funds which do not have the legal form of a SICAV or common fund and which are not registered in the Trade and Companies Register pursuant to Article 1 of the Law of 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings, an individual file, kept in electronic format, shall be established in the Trade and Companies Register in which all documents relating to that person shall be filed in chronological order of their filing.

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

- Section A receives individual merchant records
- Section B receives files from commercial companies and mutual insurance associations (GD Regs. 22 April 2009)
- Section C receives files from economic interest groups
- Section D receives files from the European Economic Interest Groupings (EEIGs).
- Section E receives files from the civil societies;
- Section F receives files from not-for-profit associations.
- Section G receives foundation files;
- Section H receives files from the agricultural associations;
- Section I receives the files from the pension savings associations;
- Section J receives records from public institutions;
- Section K receives the mutual fund files. (O. Reg. 27 May 2016)
- (Reg. gd. 1 August 2016) Section L shall receive the files of the reserved alternative investment funds referred to in Article 10a. The following information shall be entered therein:
 - (1) the name of the fund;
 - (2) the date of constitution of the fund;
 - (3) for the fund management company;

in the case of a legal person not registered with the Trade and Companies Register in Luxembourg, the name or corporate name, the legal form, the precise address of the registered office and the registration number in the Trade and Companies Register, if the legislation of the State to which the legal entity belongs provides for such a number, as well as the name of

the register, if applicable, or

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

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

Art. 11bis. (Reg. gd. 1 August 2016) Reserved alternative investment funds must apply to the Manager of the Trade and Companies Register for entry in the list referred to in Article 34(3) 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;
- of the date of the notarial recording of the constitution.

Art. 12. The registration of branches is subject to the same requirements as the registration of the principal establishment.

Art. 13. The data communicated to the Trade and Companies Register pursuant to articles 1, 3, 4, 5, 6, 6bis, 7, 8, 9, 10, 11, 11bis, 12 and 13 of the law of 19 December 2002 concerning the Trade and Companies Register and the accounting and annual accounts of undertakings are included in a computer database. (GD Reg. 27 May 2016)

Art. 14. The State Computer Centre is responsible for the management of the database.

Art. 15. The data in the database are inserted and modified by the Manager of Trade and Companies Register.

Art. 16. (GD Regs. 22 April 2009) Each deposit shall be dated and assigned a unique number. This number shall be shown on each of the documents making up the deposit.

Art. 17. (GD Regs. 22 April 2009) The Manager of the Trade and Companies Register shall keep a complete record of accepted deposits.

The record is kept by a computerized procedure. The statement shall indicate in summary form the purpose of each deposit.

Art. 17bis. (Reg. gd. 22 April 2009) Any form or document which has been filed may be amended or returned only on the basis of a court order to the Trade and Companies Register.

Art. 18. The following shall be struck out automatically

- commercial companies put into liquidation in accordance with article 1200-1 of the amended law of August 10, 1915 concerning commercial companies, (Reg. gd. April 22, 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 organization of agricultural associations,
- pension savings associations in accordance with Article 69 of the law of 8 June 1999 establishing pension funds in the form of pension savings companies with variable capital (sepcav) and pension savings associations (assep),

whose liquidation has been completed.

(Reg.gd. 22 April 2009) The following shall be struck out of the register

- commercial companies put into liquidation in accordance with articles 1100-1 and 1100-2 of the amended law of 10 August 1915 concerning 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 organization of agricultural associations
- pension savings associations put into liquidation in accordance with Article 72 of the amended law of 8 June 1999 establishing 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 19 December 2002 concerning the Trade and Companies Register and the accounting and annual accounts of companies.

(GD Regs. 1 August 2018) Are also struck out automatically,

- branches of companies incorporated under foreign law, the closure of which has been ordered by a Luxembourg court,
- branches of companies having their registered office in another Member State of the European Union, from which the company has been removed from the register with which it is registered, for reasons other than a change in its legal form, a merger or division operation or a cross-border transfer of its registered office, where that 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) companies absorbed in the context of cross-border mergers, in accordance with Article 1021-16 (3) of the amended law of 10 August 1915 on commercial companies,
- (Reg. gd. 27 May 2016) European companies in connection with the transfer of their registered office to another Member State of the European Union, in accordance with Article 492-5 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 seat 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 that have not been registered with the Trade and Companies Register for ten years shall be struck off at the initiative of the Manager of the Trade and Companies Register. (GD Regs. 27 May 2016)

Art. 19. (GD Regs. 22 April 2009) The Manager of the Trade and Companies Register is obliged to clean up the register.

The purification consists:

- in the final archiving of written-off files,
- (Reg. gd. 27 May 2016) by striking it off ex officio.

The judicial and administrative authorities are required to report to the Manager of the Trade and Companies Register any contraventions that may come to their knowledge and to provide him with all information necessary for the regular maintenance of the Trade and Companies Register.

Art. 19bis. (Reg. gd. 27 May 2016) The Manager of the Trade and Companies Register may send by mail a request to update their file to the registered persons or entities. The persons or entities concerned by such a request shall be obliged to check their file in accordance with a procedure determined by the Manager.

The Manager of the Trade and Companies Register may, in the absence of a response to the request for updating, forward the file of the person or entity concerned to the State Prosecutor.

Chapter 6 - Public Access - Consultation of the Trade and Companies Register

Art. 20. (GD Regs. 22 April 2009) The files managed by the Trade and Companies Register are public and may be consulted on the spot by any person who so requests or on the website of the Manager of the Trade and Companies Register. (GD Regs. 27 May 2016)

Deleted subparagraphs (Reg.gd. 27 May 2016)

On-site consultation can only take place during the public opening hours of the Trade and Companies Register.

The Manager of the Trade and Companies Register may temporarily deny access to the offices of the Trade and Companies Register to 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 on file of the registered person or entity may be submitted to the Manager of the Trade and Companies Register on paper or via the website of the Manager of the Trade and Companies Register.

(Reg. gd. 22 April 2009) The Manager of the Trade and Companies Register 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 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings.

Art. 21. (GD Regs. 22 April 2009) The Manager of the Trade and Companies Register shall be obliged to issue certified extracts from the data contained in the Trade and Companies Register database and from the documents filed, as well as declarations stating that a particular fact is not entered in the Trade and Companies Register or that a person or entity is not registered. (GD Regs. 27 May 2016)

(GD Regs. 27 May 2016) The extract issued by the Manager of the Trade and Companies Register shall contain the data entered in the file of a registered person or entity, which may be supplemented by data entered in other files kept in the register of commerce and companies.

(Reg. gd. 27 May 2016) The extract may be made out on watermarked paper on the letterhead of the Trade and Companies Register or in electronic format. The extract issued in paper form may bear 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 signed electronically.

(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 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings or another electronic signature, which does not meet the requirements of the said Article 22-1.

(GD Regs. 14 December 2011) Applications for extracts or certificates shall 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 in the form of an electronic file. (GD Reg. 27 May 2016)

Art. 22. (GD Regs. 22 April 2009) Data may be searched only on the basis of the name of the natural person, the name or business name of the legal person or entity.

registered or through the registration number at the Trade and Companies Register. (Reg. gd. 27 May 2016)

(GD Regs. 23 January 2003) Searching data on the basis of other search criteria for the benefit of public administrations and public institutions is subject to prior authorization by the Minister of Justice, who determines specifically for each public administration and public institution concerned the criteria on the basis of which searches may be carried out and the grounds for granting such authorization. Public administrations and public establishments may carry out such research only within the framework of the exercise of their legal attributions.

Art. 23. The books, directories, statements and files prescribed for the keeping of the Trade and Companies Register, as well as all documents relating to entries, shall be kept by the Manager of the Trade and Companies Register.

Documents relating to the Trade and Companies Register may be destroyed once 20 years have elapsed since the cancellation of the trade name or the name to which they relate.

(GD Regs. 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 must never be destroyed.

Art. 24. (GD Regs. 22 April 2009) Where the Manager of the Trade and Companies Register divests himself of a document at the request of the judicial authority or an administrative authority, he shall obtain a receipt therefor. The Manager of the Trade and Companies Register shall draw a certified copy of the document submitted to the authority and place 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 persons and entities registered in the Trade and Companies Register a unique identifier enabling them to be unequivocally identified in the context of communications between foreign registers by means of the system of interconnection of central registers, hereinafter referred to as the "system of interconnection of 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 Manager of the Trade and Companies Register shall ensure the interoperability of the Trade and Companies Register with the registers of other Member States of the European Union within the system of interconnection of registers through the central European electronic platform as defined in Article 22(1) of Directive 2017/1132/EU referred to above.

(3) By means of the Registry Interconnection System, the Manager of the Trade and Companies Registry shall, without delay, provide information to the central European electronic platform on the opening and closing of any liquidation or insolvency proceedings of the company and on the removal of the company from the Registry.

By means of the system of interconnection of registers, the Manager of the Trade 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 Trade and Companies Register.

(4) The notifications prescribed under Article 1021-16 of the amended law of 10 August 1915 concerning commercial companies shall be made without delay by means of the system of interconnection of registers, when the persons participating in the operation are subject to the aforementioned Directive 2017/1132/EU.

(5) The Manager of the Trade and Companies Register shall make the documents filed with the Trade and Companies Register for publication available to the public through the system of interconnection of registers.

Chapter 7 - Fee Provisions, Exemptions and Registration of Documents to be Filed

Art. 25. (Reg. gd. 22 April 2009) (1) (Reg. gd. 27 May 2016) Registrations, registrations, amendments and deletions pursuant to Articles 1, 3, 4, 5, 6, 6a, 7, 8, 9, 10, 11, 11a and 13, points 1), 12), 13), 14) and 15) of the amended Law of 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings, the filing of of the annual accounts, consolidated accounts, the issue of certified true extracts, electronic or paper copies of documents filed, as well as the other services defined in Annex J to this Grand-Ducal Regulation shall give rise to the payment of the administrative fees as detailed in Annex J to the Manager of the Trade and Companies Register. These costs shall correspond to the administrative cost, 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 collected by the operator of the Trade and Companies Register shall be used to cover the costs of the operation of the Trade and Companies Register and the investments made by the Trade and Companies Register.

(3) Privately signed deeds transmitted to the Manager of the Trade and Companies Registry, solely for the purpose of deposit with the said Manager, shall be received in deposit only upon prior payment to the said Manager of the fixed registration fee due individually on each deed. (Gd Regs. 27 May 2016)

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

Art. 26. (GD Regs. 22 April 2009) Ex officio removals, the issue of extracts and the provision of documents in electronic form to national public administrations and national public establishments shall not give rise to the levying of administrative charges.

Art. 27. (1) (Reg. gd. 27 May 2016) Documents sent to the Manager of the Trade and Companies Register for deposit with the said Manager and for publication in the Electronic Compendium of Companies and Associations shall only be received on deposit on prior payment to the said Manager of the administrative costs as detailed in Annex J.

Documents under private signature shall be received in deposit only upon prior payment to the said Manager of the fixed registration fee.

The costs are payable individually on each deed, when the deposit is made by applicants who do not benefit, for the fees and charges mentioned above, from the approval for payment on a monthly invoice, drawn up after the deposit, as provided for in paragraph (3) below.

(2) (GD Regs. 27 May 2016) Payment shall be made electronically. Exceptionally, payment may be made in cash in accordance with the arrangements laid down by the sole Manager of the Trade and Companies Register .

(3) (GD Regs. 27 May 2016) Applicants who regularly file a large number of documents with the Manager of the Trade and Companies Register shall be entitled to apply for approval for payment on a monthly invoice, drawn up after filing, of the fixed registration fee due on privately signed deeds forwarded to it, and of the administrative charges as detailed in Annex J due on such deeds.

(4) (Reg. gd. 22 April 2009) The request contains a written undertaking by the applicant to pay the full amount of the registration fee, the administrative fee and the publication fee in one instalment to the said Manager within 15 days of the date of issue of the invoice issued and dispatched by the Manager of the Trade and Companies Register.

(5) (GD Reg. 22 April 2009) Applications for approval are to be submitted to the Manager of the Trade and Companies Register.

(6) (GD Regs. 22 April 2009) The Manager shall decide on applications for approval and notify applicants of its decisions. When approval is granted, the reference number is communicated to them.

(7) (GD Regs. 22 April 2009) The Manager of the Trade and Companies Register may withdraw approval by reasoned decision, in particular where the amounts due in respect of registration fees, administrative costs and publication costs remain unpaid for two months following the date of issue of the monthly invoice drawn up by the Manager of the Trade and Companies Register.

(8) (GD Regs. 22 April 2009) (GD Regs. 27 May 2016) The recipient of the registration has a right of access to the database of the Manager of the Trade and Companies Register in which collects the documents transmitted in electronic form. These rights allow the recipient of the registration:

- to check the accuracy of the amounts collected by the Manager of the Trade and Companies Register on behalf of the State;
- to ensure the accurate collection of the proportional registration fees due according to the nature of the documents delivered or transmitted to the Manager of the Trade and Companies Register, of the double registration fee as well as of the other fees and fines provided for by the legislation in force;
- to control the exact application of the provisions set out below and relating to the issue of deposit receipts by the Manager of the Trade and Companies Register.

The right of access of the recipient of the 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 recipient and made available to him by the Manager of the Trade and Companies Register.

(9) (GD Regs. 22 April 2009) The sums collected by the Manager of the Trade and Companies Register on behalf of the State as fixed registration fee during a given month shall be transferred to the account of the receiver of the registration before the fifteenth day of the following month. Within the same time limit, the Manager of the Trade and Companies Register shall make available to the Directorate of the Registration and Domain Administration a statement in electronic format, certified by him to be accurate, of the sums collected. (GD Regs. 27 May 2016)

(10) (GD Regs. 22 April 2009) The Manager may refuse to accept the submission of illegible or overloaded documents.

(11) (GD Regs. 27 May 2016) The Manager posts the opening hours of its office on its website.

(12)¹ (GD Regs. 22 April 2009) Privately signed documents transmitted electronically to the Manager's database for which there has been no failure to accept them by the Manager of the Trade and Companies Register shall give rise to the issue of a receipt of deposit dated the day on which the deposit is accepted by the Manager. The receipt shall take the form of an addition in electronic format which shall be transmitted by the Manager of the Trade and Companies Register together with the documents filed in electronic format. (GD Regs. 27 May 2016)

Art. 28. (GD Regs. ¹ August 2014) The amount of the administrative fee collected on behalf of the State by the Manager of the Trade and Companies Register at the same time as the costs of filing the annual or consolidated accounts pursuant to Article 74bis of the amended law of 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings is fixed at 5 euros.

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

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

Resumption of Records - Registration of Companies Not Yet Required to be Registered (repealed) (O. Reg. gd. 27 May 2016)

Art. 31 to 33. Repealed (GD Regs. 27 May 2016)

Chapter 8 - Reconstructing Records

(GD Regs. 22 April 2009)

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

Art. 33ter. The reconstitution of the file may be undertaken by various means:

¹ Grand-Ducal Regulation of 27 May 2016 : Subsections (12), (14) and (15) are deleted and subsection (13) is renumbered as subsection (12).

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

Chapter 9 - Legal Committee of the Trade and Companies Register

Art. 34. (GD Regs. 22 April 2009) The Manager of the Trade and Companies Register shall be assisted by a legal committee for legal matters relating to entries in the Trade and Companies Register.

Art. 35. The legal commission is composed of 7 persons. It comprises two representatives of the Manager of the Trade and Companies Register, one representative of the Ministry of Justice, one 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 connection with the operation of the Trade Register.

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

Art. 36. (GD Regs. 22 April 2009) The Law Commission shall be seized by the Manager of the Trade and Companies Register or shall take up on its own initiative any difficulties that come to its knowledge. It shall deliver reasoned opinions to the Manager of the Trade and Companies Register.

Chapter 10 - Transitional, amending and repealing provisions Art.

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 authorized 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 23 December 1909 as well as the collections of the Memorial shall be transferred to the Manager of the Trade and Companies Register upon the entry into force of this Regulation.

Art. 40. The amended Grand Ducal Decree of 23 December 1909 concerning the implementation of the law of the same day on the Trade and Companies Register is repealed.

Appendix J- Rates

Fee schedule of the trade and companies register

Electronic filings with requisitions					
	<i>amounts in EUR excluding VAT (rates subject to VAT at the rate of 17%)</i>				
Type of requisition		Registration	Statutory amendmen	Change other	Radiation
Legal form					
public limited company, open-ended investment company, European company		€ 105,91	€ 54,78	€ 10,96	€ 105,91
limited partnership with shares		€ 105,91	€ 54,78	€ 10,96	€ 105,91
limited liability partnership		€ 105,91	€ 54,78	€ 10,96	€ 105,91
simplified limited liability partnership		€ 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
trading company branch		€ 54,78		€ 10,96	€ 54,78
branch office of a simplified limited liability partnership		€ 10,96		€ 7,30	€ 10,96
branch office of a foreign company		€ 105,91		€ 10,96	€ 105,91
unit trust		€ 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
civilian society		€ 54,78	€ 14,61	€ 10,96	€ 54,78
branch office of a non-trading company		€ 10,96		€ 7,30	€ 10,96
branch of a foreign law civil company		€ 54,78		€ 10,96	€ 54,78

pension 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
trading branch natural person	€ 10,96		€ 3,66	€ 10,96
trading branch foreign natural person	€ 14,61		€ 10,96	€ 14,61
public body	€ 105,91	€ 54,78	€ 10,96	€ 105,91
other legal persons whose registration is provided for in Article 1 of the amended law of 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings	€ 105,91	€ 54,78	€ 10,96	€ 105,91
Electronic deposits without requisitions				
annual accounts and consolidated accounts filed within the legal deadlines	€ 19			
filing fees for financial data filed outside the legal deadlines				
(Art. 6 Amended Grand-Ducal Regulation of 23 January 2003 in implementation of the amended Law of 19 December 2002 on the Trade and Companies Register and the accounting and annual accounts of undertakings)				
when the filing is made within the eighth month following the closing date of the financial year	€ 50			
when the filing is made between the ninth and the eleventh month following the closing date of the financial year	€ 200			
when the filing is made as of the twelfth month following the closing date of the financial year	€ 500			
project of merger, demerger, or transfer of professional assets, assets, or branch of activity	€ 54,78			
cross-border seat relocation project	€ 54,78			
meeting notices	€ 10,00			
other deposits	€ 10,96			
Other administrative				
consultation request				
request for consultation by certified electronic means	€ 5,00			
request for electronic consultation of a certified archive batch	€ 7,50			
extract				
extract in paper format (for the 1 st extract requested in the framework of the of an application for a given registered person or entity) with signature	€ 21,43			
for each additional paper extract in the frame an application for a given registered person or entity with signature	€ 7,70			
electronic excerpt	€ 10,43			
extract in electronic format with qualified signature	€ 15,43			

document copy	
copy of a document in certified paper format, per page	€ 1,50
copy of a document in paper format, per page	€ 0,50
certificates	
certificate of availability of denomination and negative certificate in paper format with signature	€ 10,00
certificate of availability of denomination and negative certificate in electronic format	€ 4,75
certificate of availability of denomination and negative certificate in electronic format with qualified signature	€ 9,75
urgent processing surcharge	€100,00
drop-off counter	
non-profit association, foundation, agricultural association, trader natural person and simplified limited liability company - registration	Deposit fee + € 20,00
non-profit association, foundation, agricultural association, trader natural person and simplified limited liability company - all other deposits	Deposit fee + € 10,00
all other deposits	Deposit fee + € 80
notification and tracking of filings (by RCS number)	€ 1,00
regularization deposit	€ 10,00
European Business Register (EBR)	
supplier services	
company summary	€ 5,00
proxy summary	€ 5,00
consultation	
key data	€ 5,00
list of agents	€ 5,00
mandate list	€ 5,00
product foreign register	Product price + € 2,00
Administrative fee provided for in Article 74bis of the Law of 19 December 2002 as introduced by the Law of 30 July 2013 reforming the Accounting Standards Commission	€ 5,00 (rate not subject to VAT)