



**RCS**

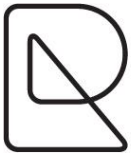
REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# ACCOUNTING DOCUMENTS

## Savings pension plans

### (Associations d'épargne pension)

VERSION 1.0



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# ACCOUNTING DOCUMENTS

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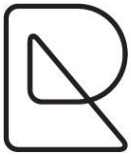
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### **Foreword :**

**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 ;***
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  - ***May not be used as a substitute for legal or professional advice ;***
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## 1. General Information

As from the 1st January 2012, 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").

The filing of savings pension plans accounts at the RCS is voluntary.

In this case, the accounting documents are solely filed and not subject to publication in the RESA.

## 2. Applicable rules

	Document required for filing	Publication in the RESA	Publicly available via « RCS » services
<b>Annual accounts and reports</b>	Optional	No	No

Approval deadline: within 6 months of exercise closure

Filing deadline: optional

## 3. Contact Us

Should you experience technical issues, or have any further questions regarding the "LBR" website, please feel free to 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.

[www.lbr.lu](http://www.lbr.lu)