

New RCS Registration Requirements as of 12 November 2024

As of 12 November 2024, new registration formalities will apply to persons and entities registered with the Luxembourg Trade and Companies Register (RCS).

1. Who is concerned?

Generally, the new registration formalities concern **all persons and entities registered with the RCS**. Exemptions apply, e.g. to authorized representatives of a foreign law governed entity which has established a branch in Luxembourg.

2. What is new?

As of 12 November 2024, persons and entities registered with the RCS must provide a **Luxembourg national identification number (LNIN)**¹ for any **natural person**. Concerned are, among others, managers, directors, shareholders, beneficial owners, and liquidators of Luxembourg companies.

a) Application for a LNIN

Natural persons to be registered with the RCS in connection with a Luxembourg entity and **residing abroad** must **apply** with the Luxembourg Business Register (LBR) for a national identification number (LNIN) and provide the following documents and information to the LBR for this purpose:

- Name, gender, nationality and private address;
- Copy of a valid passport or ID; and
- Official registration certificate from the relevant municipality or a declaration stamped or countersigned by the relevant authority in charge of confirming the residence (e.g., an embassy, a notary, a police station) or other

¹ The LNIN is identical to the number commonly known as '*Matricule*' by individuals affiliated with the Luxembourg social security system.

accepted proof of address, in each case not older than six months.

A convenience translation must be provided if the documents are not in English, French, Luxembourgish or German.

Information on the gender, nationality and address of the usual place of residence is not registered with the RCS, but is forwarded to the *Centre des technologies de l'information de l'Etat* (CTIE) for inclusion in the National Registry of Natural Persons

The LNIN will not be public. The LNIN will be sent directly to the person for whom the number was created. However, if the request was made by an authorized person, the LNIN will be shown on the deposit receipt received by the representative.

b) Impact on the RBE

Individuals registered with the RCS will also need to provide the LNIN to the Luxembourg Beneficial Owner Register (RBE) if they need to be registered there as well.

3. When do the new registration formalities apply?

The registration formalities apply to all new registrations or amendments concerning natural persons as of **12 November 2024**.

a) Transitional Period

During a transitional period currently not specified, the LNIN is only mandatory if a modification request concerns a natural person. For example, if a company secretary files with the RCS a modification concerning a natural person, e.g., change of address of a manager, the modification will not be accepted without providing the LNIN. However,



filings for modifications that do not concern natural persons, e.g., change of registered office or increase of share capital, can be accomplished if the LNIN of any natural person related to that company remains missing. After the transitional period, all filing processes for an entity will be blocked if the LNIN of any natural person connected to such an entity is missing.

b) Grandfathering Rule

Registrations made prior to 12 November 2024 are initially not concerned. However, entities are invited to update these registrations on a voluntary basis and free of charge as of 12 November 2024. This update will eventually become mandatory.

4. How to prepare?

Entities and natural persons are advised to collect and hold readily available the LNIN of all individuals connected to an entity's file or the data needed for the application to obtain the LNIN if the natural person does not yet have such a number.

Companies should consider that the process of obtaining the LNIN and/or the required application documents may take some time. Consequently, especially foreign managers to be newly registered with the RCS may not be shown on an RCS extract immediately and thus be unable to sufficiently prove their power to represent the company to a third party.

5. Where can I get more information?

For more detailed information, please refer to the RCS website. Our Luxembourg team is also happy to assist you with any questions in this matter.

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