



Luxembourg RCS:

what are the new requirements as of 12 November 2024?

OCTOBER 2024

As of 12 November 2024 all individuals registered or to be registered within a file of an entity itself registered with the Luxembourg trade and companies register (RCS) will be required to communicate or request a Luxembourg national identification number (LNIN). Details of the persons concerned, the information and documents to be provided, the procedures to be followed and the consequences of not providing an LNIN have now been communicated by the RCS manager.

According to article 12bis of the law of 12 December 2002, on the trade and companies register, all individuals registered within a file of an entity itself registered with the RCS are required to communicate their LNIN to the RCS. For individuals who are not residents and who do not have such an LNIN, the RCS manager will have to create one during the registration process.

In October 2021, the RCS manager informed the public that this requirement would be applicable from the end of March 2022. Please see our previous [eAlert](#) for more information on this communication.

Recently, the RCS manager published a [notice](#) and a [brochure](#) announcing that this new requirement will take effect from 12 November 2024.

In this brochure, the RCS manager has also provided further clarifications on (i) the individuals concerned, (ii) the information and the documents to be provided, (iii) the procedure to be followed to communicate/obtain an LNIN and (iv) the attribution of the LNIN. Clarifications on the consistency check of Luxembourg addresses have also been provided (v).

As a reminder, the LNIN will not be public information, it will not be communicated to third parties and it will not appear on any documents issued by the RCS.



1. All individuals registered with the RCS are affected but there are exceptions

As mentioned in our previous [eAlert](#), all individuals registered with the RCS in whatever capacity (managing body members, shareholders, permanent representatives, etc.) and whether residing in the Grand Duchy of Luxembourg or not will be required to communicate their LNIN to the RCS. Individuals who do not have an LNIN will have to request one from the RCS manager.

Communicating or obtaining an LNIN is however not required where the individual is:

- ♦ a judicial representative appointed in the context of a procedure registered with the RCS; or
- ♦ a representative of a company governed by foreign law which has opened a branch in the Grand Duchy of Luxembourg.

2. A detailed list of information and documents to be submitted and those that will not be accepted

The information and documents to be provided will vary depending on whether the individual already has an LNIN or not.

2.1 THE INDIVIDUAL ALREADY HAS AN LNIN

The individual will only be required to indicate the LNIN in the relevant field of the requisition form, in addition to the usual information to be provided to the RCS (surname, first names, etc.).

No supporting documents need to be provided.

2.2 THE INDIVIDUAL DOES NOT YET HAVE AN LNIN

- (a) The individual must request the creation of an LNIN and provide the relevant information for the creation of the LNIN

The information to be provided is as follows:

- ♦ last name,
- ♦ first names,
- ♦ date, place and country of birth,
- ♦ gender (male, female, unknown),
- ♦ nationality, and
- ♦ private residence address (number, street, postal code, locality, country).

Information on gender, nationality and private residence address will not be registered with the RCS, but with the National Register for Individuals (which is not public).

- (b) In addition, the individual must attach supporting documents to prove his or her identity and private residential address

To prove his/her identity, the individual must provide a copy of one of the following valid documents:

- ♦ a national identity card; or
- ♦ a passport.

To prove the address of his/her private residence, the individual must provide a copy of one of the following documents (which must not be older than six months):

- ♦ a certificate of residence issued by the municipality or an official document from the regional authority competent for confirming residential addresses; or
- ♦ a declaration of honour from the person concerned certified by the regional authority responsible for confirming the residential address, an embassy, a notary or police station.

If none of these documents can be provided, the individual can provide a utility bill (water, electricity, gas, telephone or internet access bill).

The RCS will however refuse the following supporting documents: a criminal record, an application for registration on the electoral roll, a lease contract, a tax statement, a bank statement, an insurance contract, an “Amazon” invoice (or similar), a residence permit, etc. This list is non-exhaustive and other supporting documents may be refused by the RCS.

A translation (not sworn) may be requested for documents not drawn up in English or one of the official languages (French, German or Luxembourgish). The documents are kept no longer than five years by the RCS manager.

3. Three different ways to communicate/obtain an LNIN

3.1 WHEN REGISTERING WITH THE RCS

As soon as an individual is to be registered with the RCS, it will be mandatory to communicate his/her LNIN or to follow the procedure described above to obtain an LNIN.

The applicant must therefore have all the required information at the time of filing. If the applicant does not provide the LNIN or the information required to create the LNIN, he/she will not be able to complete the filing process.

3.2 WHEN FILING A MODIFICATION WITH THE RCS

When filing a modification with the RCS that relates to either (i) an individual who has not been registered with the RCS yet or (ii) an individual who is already registered with the RCS but has not communicated his/her LNIN yet, the applicant will be required to communicate the LNIN or to follow the procedure described above to obtain an LNIN.

If the applicant does not provide the LNIN or the information required to create the LNIN, he/she will not be able to complete the filing process.

For all other modifications (capital increase, transfer of the registered office, etc.), and during a transition period for which the deadline is not yet known, the applicant will be able to communicate the LNIN or request the creation of a LNIN on a voluntary basis. At the end of this transitional period, if the applicant does not provide the LNIN or the information required to create the LNIN, he/she will not be able to complete the filing process.

3.3 INDEPENDENTLY OF ANY FILING PROCESS

The RCS manager will make available a new service on its website to allow the communication of the LNIN or to request the creation of an LNIN independently of any filing process.

The new service targets the situation where individuals are already registered with the RCS but their LNIN is missing.

Initially, the new service will be free of charge to allow entities registered with the RCS to update the missing information.

4. Attribution and communication of the LNIN

The LNIN assigned by the RCS manager will be sent by mail to the private address of the relevant individual. However, if the request for the creation of the LNIN was made by an authorised representative, the latter can also receive the number, provided that this mandate has been declared on the requisition form. In this case, the LNIN will appear on the deposit receipt received by the representative.

5. Verification of the consistency of Luxembourg addresses

As from 12 November 2024, when entering an address into the RCS that relates to either (i) an individual residing in the Grand Duchy of Luxembourg or (ii) an entity having its registered office in the Grand Duchy of Luxembourg, such address will be automatically checked against those contained in the *Registre national des localités et des rues*.

In case of inconsistency, the applicant will have to check the data and correct them. Failing this, the address cannot be entered into the RCS.

In the exceptional case that the address to be entered does not appear in the *Registre national des localités et des rues*, the applicant will have the possibility to override the verification and enter the address manually. The RCS will then check the address directly against the *Registre national des localités et des rues*.

As stated in our previous eAlert, we strongly recommend that all entities registered with the RCS proactively start gathering the LNINs of individuals registered in their files or the information and supporting documents required for requesting the creation of a missing LNIN as soon as possible.

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