

## FILING RCS: NEW FORMALITIES UPCOMING FOR NATURAL PERSONS

The Luxembourg trade and companies register ("RCS") will soon introduce new RCS forms in HTML format that will require *inter alia* that natural persons to be registered (or already registered with the RCS), will need to provide their Luxembourg national identification number to the RCS. The Luxembourg national identification number will become one of the mandatory information to be provided upon filing of information regarding any natural person with the RCS

### THE NATIONAL IDENTIFICATION NUMBER

The national identification number is a unique number, assigned by the Luxembourg National Register of Natural Persons in accordance with the law of 19 June 2013 on the identification of natural persons for each registration in the National Registry of Natural Persons.

The national identification number commonly called "matricule" is necessary to be able to complete certain administrative formalities with the public administrations in Luxembourg.

### PERSONS CONCERNED

Natural persons already registered or to be registered with the RCS in any capacity whatsoever i.e. shareholder, manager, director, auditor, authorised representative... will need to provide a Luxembourg national identification number or apply to obtain one.

The national identification number will not be required in two instances: (i) when the natural person is registered as court-appointed representative (*mandataire judiciaire*) or (ii) when the natural person is a legal representative of a foreign company which opened a branch in Luxembourg.

### WHEN AND HOW THESE MEASURES WILL BE APPLICABLE?

Measures were originally intended to apply as from 31 March 2022, however this date has been postponed to an unknown date.

As from the date of the application of these new measures:

- For filing relating to natural persons i.e., the filing of natural persons not yet registered with the RCS or the amendment of the information pertaining to natural persons already registered with the RCS, the

#### Key issues

- National identification number will be required for natural person registered or to be registered with the RCS
- Natural persons not yet having such a number will need to provide additional information and supporting documents to the RCS
- Precise date of the application of these measures is still pending

national identification number shall be communicated. If the natural person does not have such a number, the depositor shall apply to obtain one as part of the filing process. No filing relating to natural persons, will be possible without the provision of the national identification number or the application to obtain one.

- For all other filing with the RCS (e.g. annual accounts, transfer of registered office,...):
  - during a transitional period (duration of which is not communicated at this stage), the national identification number of the natural person(s) registered in the file of the company, will not be compulsory, the provision of such number or the application to obtain one will be possible on a voluntary basis as part of the same filing process;
  - at the end of the transitional period, the national identification number will be compulsory which means that no filing with the RCS will be possible without the provision of the national identification number or the application to obtain one for each natural person registered in the file of the company.
- A stand-alone procedure to file the national identification number or to apply to obtain one will be available for natural persons already registered with the RCS. It is worth noting that this procedure will be available without charge during the transitional period.

## **HOW TO OBTAIN A NATIONAL IDENTIFICATION NUMBER?**

To obtain a national identification number, the depositor will need to apply to obtain one as part of any of the filing processes described above. The following additional information of the natural person shall be provided via the new forms:

- nationality,
- gender, and
- private residence

This additional information will not be registered in the RCS but will be transmitted to the National Register of Natural Persons.

The following supporting documents should also be attached to the application for registration:

- Copy of valid identity card or passport, and
- If this information does not already appear on the identity document, the proof of private residence, dated no later than 6 months, which shall consist either in:
  - a certificate of residence delivered by the competent authority,
  - a declaration of honour certified by a competent authority,
  - if it is impossible to provide any of the above: a water, electricity, gas, phone, or internet bill.

These documents should be provided in French, German, Luxembourgish or English. Other languages are accepted provided that a non-sworn translation

is appended to it. They are required for the purposes of the filing and for verification and will not be publicly disclosed.

## **WILL THE NATIONAL IDENTIFICATION NUMBER BE PUBLICLY DISCLOSED?**

The national identification number will not be publicly disclosed, it will not appear on documents to be issued by the entity, it will not appear on pre-filled requisition forms and will not be visible on the RCS extract of the entity.

Only the person for whom the number has been created will receive the number by mail from the State Information Technology Centre. If the depositor has a mandate from the person for whom such a number has been assigned, to receive this information, and specifies this in his filing process, the depositor will be able to consult the information in the filing receipt.

## **CONTROL OF THE ADDRESSES LOCATED IN LUXEMBOURG**

With the adoption of the new RCS forms, the RCS will also introduce the control of all addresses located in Luxembourg registered or to be registered in the RCS.

As from the adoption of the new forms, addresses located in Luxembourg pertaining to natural person or the registered office of any entities to be registered must be consistent with the information contained in the national register of localities and streets.

## **WHAT IS NEXT?**

No action is required before the application of these measures. Natural persons who are or will be registered with the RCS and who are not already in possession of a Luxembourg national identification number, should anticipate that additional information and supporting documents will need to be provided regarding their registration with the RCS.

We will keep you posted of any evolution relating to this topic, especially as to the precise timing of the entry into force of these new measures.

More details regarding these additional formalities can be consulted on the latest communication of the LBR by clicking [here](#).

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