

FILING RCS: NEW FORMALITIES UPCOMING FOR NATURAL PERSONS¹

As of 12 November 2024, the Luxembourg trade and companies register ("RCS") will introduce new RCS forms in HTML format. These forms will require natural persons registered or to be registered with the RCS to provide their Luxembourg national identification number. Individuals who do not have such a number will be provided with one as part of the filing process. The Luxembourg national identification number will become a mandatory piece of information for filing natural persons with the RCS.

THE NATIONAL IDENTIFICATION NUMBER

The national identification number is a unique number, allocated 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.

The requirement to provide a national identification number for a natural person registered with the RCS was introduced by the Law of 13 January 2019, which established a register of beneficial owners. This law added a new Article 12bis to the Law of 19 December 2002 on the Register of Commerce and Companies and the Accounting and Annual Accounts of Companies.

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. Persons who do not have such a number will be provided with one as part of the filing process.

The national identification number will not be required in two instances:

- when the natural person is registered as a court-appointed representative (*mandataire judiciaire*); or

Key issues

- As from 12 November 2024 the national identification number will be required for individuals registered or to be registered with the RCS
- Individuals who do not yet have such a number will need to provide additional information and supporting documents to the RCS
- A stand-alone procedure to file the national identification number or to request to obtain one will be available for natural persons already registered with the RCS free of charge during a transitional period – the duration of such period has not been communicated yet
- More details regarding these additional formalities can be consulted in the latest communication of the LBR, accessible by clicking [here](#)

¹ This briefing is an updated version of our briefing of March 2022 addressing the same topic, accessible [here](#).

- when the natural person is a legal representative of a foreign company which opened a branch in Luxembourg.

WHEN AND HOW WILL THESE MEASURES BE APPLICABLE?

These measures were initially scheduled to take effect at the end of March 2022 but were postponed to an unknown date. Recently, the RCS manager announced on the LBR website that the measures will now be applicable from 12 November 2024. From that date onwards:

- 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 national identification number must be provided. No filing relating to a natural person will be possible without the provision of the national identification number or the request to obtain one. If the natural person has a national identification number, this number is to be communicated in the requisition forms without any supporting documents. If the natural person does not have such a number, the depositor shall request to obtain one as part of the filing process.
- For all other filing with the RCS not relating to natural persons (e.g., annual accounts, transfer of registered office):
 - during a transitional period starting from 12 November 2024, 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 request to obtain one will be possible on a voluntary basis as part of the same filing process; and
 - 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 request 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 request 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.

The duration of the transitional period has not been communicated yet.

HOW TO OBTAIN A NATIONAL IDENTIFICATION NUMBER

To obtain a national identification number, the depositor will need to request to obtain one as part of the filing process with the RCS.

- The following information of the natural person shall be provided via the new requisition forms, at the time of the filing, to create the national identification number:
 - last name;
 - first names (as on supporting documents);
 - date, place and country of birth;
 - gender (male, female, unknown);

- nationality; and
- private home address (number, street, postal code, locality, country).

The information relating to gender, nationality and private residence will not be registered in the RCS but will be transmitted to the National Register of Natural Persons solely for the purpose of creating the national identification number.

- 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, proof of private residence, dated no later than six months, which shall consist either of:
 - a certificate of residence delivered by the competent authority;
 - a declaration of honour certified by a competent authority; or
 - 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. They are required for the purposes of the filing and verification and will not be publicly disclosed.

The supporting documents, submitted for the purposes of creating the national identification number, are kept for a period of five years by the RCS manager as of the date of the presentation.

WILL THE NATIONAL IDENTIFICATION NUMBER BE PUBLICLY DISCLOSED?

The national identification number will not be publicly disclosed, will not appear on documents to be issued by the entity, 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 of natural persons and registered entities registered or to be registered in the RCS. As from the adoption of the new forms, addresses located in Luxembourg pertaining to natural persons or the registered offices 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 as of 12 November 2024. Natural persons who are or intend to 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 as part of their registration with the RCS.

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

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