



New RCS formalities

The LBR (Luxembourg Business Register) is implementing a new requirement starting for all Luxembourg entities and specifically regarding the natural persons registered within their files (manager, director, partner, shareholder, day to day manager, auditor, etc.).

Purpose

Persons and entities registered with the RCS (Luxembourg Trade and Companies Register) will have to communicate the Luxembourg national identification number ("**LNIN**") for any natural person registered with the RCS pursuant to Article 12bis of the amended law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings.

For all Luxembourg residents and persons working in Luxembourg, the LNIN is their Luxembourg social security number. The LNIN will, once provided to the RCS, not be publicly accessible.

For persons who are not a Luxembourg resident, the RCS will assign the LNIN when registering a new entity/filing a change in the entity in which they are involved.

The following additional information must be provided for such purpose:

- Nationality
- Gender
- Private residence

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

Effective date / transition period

While this new procedure will be available most probably at the early stage of the **second quarter 2022**, there should be a transition period of 3 months to comply with the new requirements based on the primary guidelines received from the LBR.

After this transitional period, all filing processes will be blocked if the LNINs of all natural persons of the company have not been provided. **Arendt strongly recommends that registered entities communicate the missing LNINs of natural persons registered in their file as soon as possible or to engage with Arendt to obtain such LNINs.**

In addition, the new RCS formalities should generate the obligation to update the Register of Beneficial Owners with the LNIN created in RCS for the natural persons who also registered with the Register of Beneficial Owners.

How Arendt can help you?

Our dedicated Arendt RCS team is fully prepared to complete this new requirement on your behalf. Please liaise with your regular contact within [Arendt Services_](#) or the [Arendt group_](#) to ensure the required information is received on time for such filing.

If you have any queries or need assistance regarding these new formalities, do not hesitate to contact us.

Contacts



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