



corporate services

corporate administration services

<p>Domiciliation and administration services</p>	<ul style="list-style-type: none"> ■ providing companies with a registered office or a dedicated office space ■ keeping companies' statutory books and records ■ handling day-to-day administrative operations of companies ■ coordinating ongoing relationships with third parties
<p>Incorporation and corporate secretarial services</p>	<ul style="list-style-type: none"> ■ providing information on the regulatory and legal framework governing the incorporation and the maintenance of Luxembourg companies ■ incorporating companies, setting up branches or representative offices ■ coordinating with local banks, and tax, legal and financial professionals ■ drafting of any corporate documentation that may be required to fulfil the corporate purpose of companies ■ organising and attending meetings of boards of directors, managers, supervisory boards or shareholders ■ dealing with corporate filing, publishing requirements and any and all related legal formalities
<p>Management and fiduciary services/audit coordination/depositary services/VDR</p>	<ul style="list-style-type: none"> ■ identifying qualified resident directors and managers ■ coordinating with a corporate entity that may act as fiduciary shareholder ■ coordinating with a corporate entity that may act as auditor ■ acting as a depositary for bearer shares ■ provision of a Virtual Data Room (VDR) solution
<p>Liquidation of companies</p>	<ul style="list-style-type: none"> ■ providing information on the regulatory and legal framework governing the voluntary liquidation of Luxembourg companies ■ coordinating with a corporate entity that may act as liquidator and/or auditor to the liquidation ■ providing a variety of customised services related to the liquidation of Luxembourg companies including the drafting of the corporate documentation ■ preparation of liquidation accounts and tax returns ■ coordination of ongoing relationships with third parties in connection with the liquidation of Luxembourg companies ■ keeping the companies' files as required

Main features of Luxembourg legal entities

	Société anonyme (S.A.)	Société par actions simplifiée (S.A.S)	Société en commandite par actions (S.C.A.)	Société à responsabilité limitée (S.à r.l.)
Key features	Suitable for public or listed companies.	Suitable when flexible governance required.	Convenient for initiators who want to retain control over the management function.	Closely held company (<i>intuitu personae</i>) widely used for structuring acquisition vehicles.
Constitutive documents	Articles of incorporation. Notarial deed required.			
Duration	Limited or unlimited.			
Minimum capital	EUR 30,000			EUR 12,000
Authorised share capital	Authorised share capital permitted			
Contributions	In cash or in kind: contributions in kind are subject to a valuation report from an independent auditor (<i>réviseur d'entreprises</i>). Exceptions are available.			In cash or in kind: contributions in kind are not subject to a valuation report from an independent auditor (<i>réviseur d'entreprises</i>). Contributions by way of services permitted under conditions determined by the articles of association.
Form of shares	Bearer, registered or dematerialised form.			Registered form.
Shareholding	One or more limited shareholders (no upper limit).		One or more general (unlimited) partners and one or more (separate) limited partners (no upper limit).	One or more limited shareholders (no more than 100).
Liability	Shareholders are only liable up to the amount paid-up and/or committed.		General partners are indefinitely, jointly and severally liable (but may be incorporated as limited liability companies or limited partnerships). Limited partners are only liable up to the amount paid-up and/or committed.	Shareholders are only liable up to the amount paid-up and/or committed.
Transfers of securities	No statutory restriction on transfers.		No statutory restriction on transfers except for general partner's shares.	Transfers to non-shareholders are subject to the prior approval of shareholders representing three-quarters of the shares unless the articles of association provide for a reduced majority not lower than half of the shares.
Management/ Supervision	- One Tier S.A.: Board of directors of 3 directors at least, if several shareholders; or Two Tier S.A.: management board of 2 members at least and supervisory board of 3 members at least, if several shareholders; - Daily manager; - Management committee/ General manager; - Special committees.	President (and directors).	- Unlimited partner(s) act(s) as general partner(s)/Supervisory board; - Management committee/ General manager; - Special committees.	- Board of managers or sole manager; - Daily manager.
Audit and control of accounts	Statutory auditors or independent auditors.			Statutory auditors or independent auditors with more than 60 shareholders.
	Obligation of independent audit depending on the size of the company.			
Annual accounts	To be approved within six months following the end of the financial year and filed with the Luxembourg Trade and Companies' Register within seven months following the end of the financial year.			
Increased filing fee in case of delay as from 1 January 2017	- As from the seventh month after the closing of the annual accounts, filing fee of € 50 - Between the eighth and the eleventh month after the closing of the annual accounts, filing fee of € 200 - As from the twelfth month after the closing of the annual accounts, filing fee of € 500			

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