

## Luxembourg Tax Alert

### Filing formalism with the Luxembourg trade and companies register – new features as of 31 March 2022

21 February 2022

As of 31 March 2022, as part of the new registration filing formalism with the Luxembourg trade and companies register (the **RCS**), a **Luxembourg national identification number (LNIN)** for the registration of a natural person will need to be recorded.

This new registration filing formalism concerns all natural persons registered within the file of a registered entity with the RCS, in any capacity whatsoever, including but not limited to partners, agents, auditors, etc., with the exception of natural persons acting as a judicial representative for a RCS-registered procedure or as an agent of a foreign company with a branch in the Grand Duchy of Luxembourg.

For those who already have a LNIN (more commonly known as a matricula or CNS number), the number can be recorded on the field of the requisition form without the need to add any further supporting documents.

However, for a natural person who does not have a LNIN, the latter must be requested as part of the new RCS procedure.

The following information must be filled in the requisition form, for the purpose of obtaining the LNIN:

- Last name, first name;
- Date, place, and country of birth;
- Gender;
- Nationality; and
- Private home address.

And the following supporting documents must be provided as proof to the request:

- A valid ID card or passport; and
- Proof of private address (if not appearing on the identity document) not older than 6 months, such as a certificate of residence issued by the municipality, OR a declaration of honor stamped or countersigned by the regional authority (e.g. embassy, notary, police station) **OR** if none of the aforementioned documents can be provided, a water, electricity, gas, telephone or internet access bill.

For documents not issued in French, German, Luxembourgish, or English, a simple (not sworn) translation must also be provided.

The LNIN will be communicated only to the natural person concerned to their private address, unless the natural person has duly authorized the depositor of the request to receive the LNIN on their behalf.



The LNIN will not be public.

Initially, the updating of the LNIN as part of this new filing formalism will be **on a voluntary basis** and **free of charge**.

There will then be a **transitional period** (of which duration is not yet specified and will be communicated by the RCS at a later stage) before the recording of the LNIN will become **mandatory**. At this time, should the LNIN be inaccessible or not provided, the filing process (e.g. change of address, share capital, filing annual accounts, merger projects, etc.) may be blocked.

We therefore strongly recommend to begin the filing of missing LNINs on a voluntary basis as soon as possible and offer our assistance with this matter.

Do not hesitate to contact us for further details.

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