

06/11/2024

## LNIN – New RCSL filing requirements

Please find herewith some new rules of paramount importance, which will apply for all individuals registered or to be registered within the file of an entity listed with the Luxembourg Register of commerce and companies (**RCSL**) operated by the Luxembourg Business Register (**LBR**).

As per the new rules, the situation is as follows:

### 1. WHY?

The LBR implements a new technical procedure in its forms aimed to improving digitalisation and streamlining the document filing process with the RCSL and updates regulations to enhance the identification requirements for individuals.

### 2. WHO AND WHAT?

**All individuals registered with the RCSL** in whatever capacity (shareholder, managing body members, permanent representatives, supervisory auditor, etc.) and whether residing in the Grand Duchy of Luxembourg or **not** will be required to communicate their Luxembourg national identification number (**LNIN**) to the RCSL.

Those **non-resident** individuals who would **not** have a LNIN **will have** to apply the RCS manager for the creation of such a LNIN in the course of the filing and registration process.

### 3. LNIN WHAT?

The Luxembourg national identification number (**LNIN**) is more commonly known as social security number “*numéro de matricule*” or “*numéro CNS*” composed by the year, month and date of birth followed by five digits (yearmonthdateXXXXX).

### 4. EXCEPTION?

**Will not be required** to file a LNIN the individual who is (i) a judicial representative appointed in the context of a procedure registered with the RCSL, or (ii) a representative of a company governed by foreign law which has opened a branch in the Grand Duchy of Luxembourg.

### DIFFERENT POSSIBLE SITUATIONS:

#### 5. **THE INDIVIDUAL HAS AN LNIN**

##### 5.1. BUT IS NOT YET REGISTERED WITH THE RCSL

Upon becoming shareholder in an entity registered with the RCSL or accepting a mandate as manager/director or becoming supervisory auditor, etc., it will become mandatory for such individual to file his/her LNIN with the RCSL in addition to all other usual information to be provided to the RCSL (surname, first names, etc.).

##### 5.2. AND IS ALREADY REGISTERED WITH THE RCSL

Such individual must update the information held by the RCSL by filing his/her LNIN.

### > SUPPORTING DOCUMENTS?

Individuals **holding** a LNIN are **not** required to attach any supporting documents related to the LNIN when submitting their registration to the RCSL. However, they **must** ensure that they have this information on hand during the filing process.

## 6. **THE INDIVIDUAL DOES NOT YET HAVE AN LNIN**

**Individuals lacking a LNIN** will need to follow a specific process and provide certain information at the end of which a specific and individual LNIN will be created and attributed to the applicant by the RCSL manager.

The applicant will need to provide the following information: (i) last name; (ii) first name; (iii) date, place and country of birth; (iv) gender (male, female, unknown); (v) nationality and (vi) private residence address (number, street, postal code, locality, country).

### > **SUPPORTING DOCUMENTS?**

> **To prove his/her identity**, the individual **must** provide a copy of one of the following **valid** documents: (i) a national identity card or (ii) a passport.

> **To prove the address of his/her private residence**, the individual must provide a copy of one of the following documents (**not older than six months**): (i) a certificate of residence issued by the municipality or an official document from the regional authority competent for confirming residential addresses; or (ii) a declaration of honor from the person concerned certified by the regional authority responsible for confirming the residential address, an embassy, a notary or police station.

Alternatively, if none of these documents can be provided, the individual can provide a so-called “utility bill” (water, electricity, gas, telephone or internet access bill). Nevertheless, a criminal record, an application for registration on the electoral roll, a lease contract, a tax statement, a bank statement, an insurance contract, an “Amazon” invoice (or similar), a residence permit, etc. **will be refused by the RCSL**. Please note that **these items are not listed in any order of priority**.

### > **LANGUAGE?**

The RCSL is flexible in terms of language and will accept documents in French, German, Luxembourgish or English. A document in any other language must be accompanied by a not sworn translation.

## 7. **CREATION, ATTRIBUTION AND COMMUNICATION OF THE LNIN**

The LNIN assigned by the RCS manager will be sent by postal mail to the private address of the relevant individual. Nevertheless, if an authorised representative made the request and if declared on the requisition form, the latter can also receive the LNIN.

### 7.1. **THE INDIVIDUAL IS NOT YET REGISTERED WITH THE RCSL**

The individual upon registration at the RCSL must follow the dedicated process and file all required above mentioned information for the LNIN to be created and attributed by the RCSL manager. If any of the above information is missing, the application will not be possible.

### 7.2. **THE INDIVIDUAL IS ALREADY REGISTERED WITH THE RCSL**

The individual who is already registered with the RCSL will be required to follow the procedure to obtain a LNIN.

## 8. **WHEN?**

As of 12 November 2024 and during a grace period (the expiry of which has not been determined yet by the LBR), any concerned individual will be able to communicate his/her LNIN or request the creation of a LNIN on a voluntary basis.

It must be emphasized that after this grace period, if the individual does not provide his/her LNIN or the information required to create such a LNIN, such individual will not be able to complete the filing process.

## 9. **IMPACTS ON THE RCSL AND RBE**

The obligation to create or register a LNIN for all concerned individuals registered with the RCSL concerns the RCSL.

However, this has an indirect impact on the RBE; if a person registered with the RBE lacks a LNIN but later obtains one through a registration process with the RCSL, that LNIN will also need to be registered with the RBE.

## 10. **PUBLICITY**

Information related to gender, nationality, and usual residential address of concerned individuals will **not** be registered with the RCSL but transmitted to the *Centre des technologies de l'information de l'Etat* (CTIE) to be integrated into the National register of individuals. This information is communicated to the LBR for the sole purpose of creating the LNIN.

Furthermore, the LNIN will **not** appear on the RCSL extract of the concerned entity and **will not be accessible to the public**.

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## EXPERTISE

CORPORATE, M&A

CORPORATE GOVERNANCE

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