

LNIN: The Luxembourg Trade and Companies Register's new filing formalism

April 7, 2022

The Luxembourg Trade and Companies Register (Registre de Commerce et des Sociétés, RCS) recently published a brochure giving notice of a new registration filing formalism for all present and future entries starting April 2022.

This new registration filing formalism applies to all natural persons who, by virtue of their function in the company, regardless of their position, are required to be registered in the file of a company or other entity registered with the RCS.

The brochure also announces that all Luxembourg addresses registered in the RCS will be compared to the national register of localities and streets (registre national des localités et des rues).

Furthering the efficiency and security of the administration of the RCS, the newly introduced Luxembourg national identification number (LNIN) will ensure the distinction of registered individuals.

Luxembourg nationals may know this number under the name “matricule number” or “CNS number” as implemented by the amended law of 19 June 2013 (loi modifiée du 19 juin 2013 relative à l'identification des personnes physiques). It was transmitted into commercial law by Article 12bis of the law of 13 January 2019 establishing the Beneficial Owner Register (Registre des bénéficiaires effectifs et portant, RBE), a law transposed the fourth EU anti-money laundering directive into Luxembourg legislation.

Adding the identification number, unique to every natural person, to every registration filing of a natural person with the RCS and to all existing registrations will become obligatory for all RCS registration filings when the transitional period, starting in April, comes to an end. Specified dates for this transitional period are soon to be expected. Legal representatives of foreign companies with only a branch in Luxembourg

as well as court-ordered representatives are exempted from such mandate.

A natural person will be able to have either an LNIN newly issued solely for the purpose of the registration with the RCS or simply provide her/his existing national identification number. While only the request for the creation of a newly issued LNIN will require personal information and supporting documents, both of the aforementioned procedures will be possible alongside almost any other



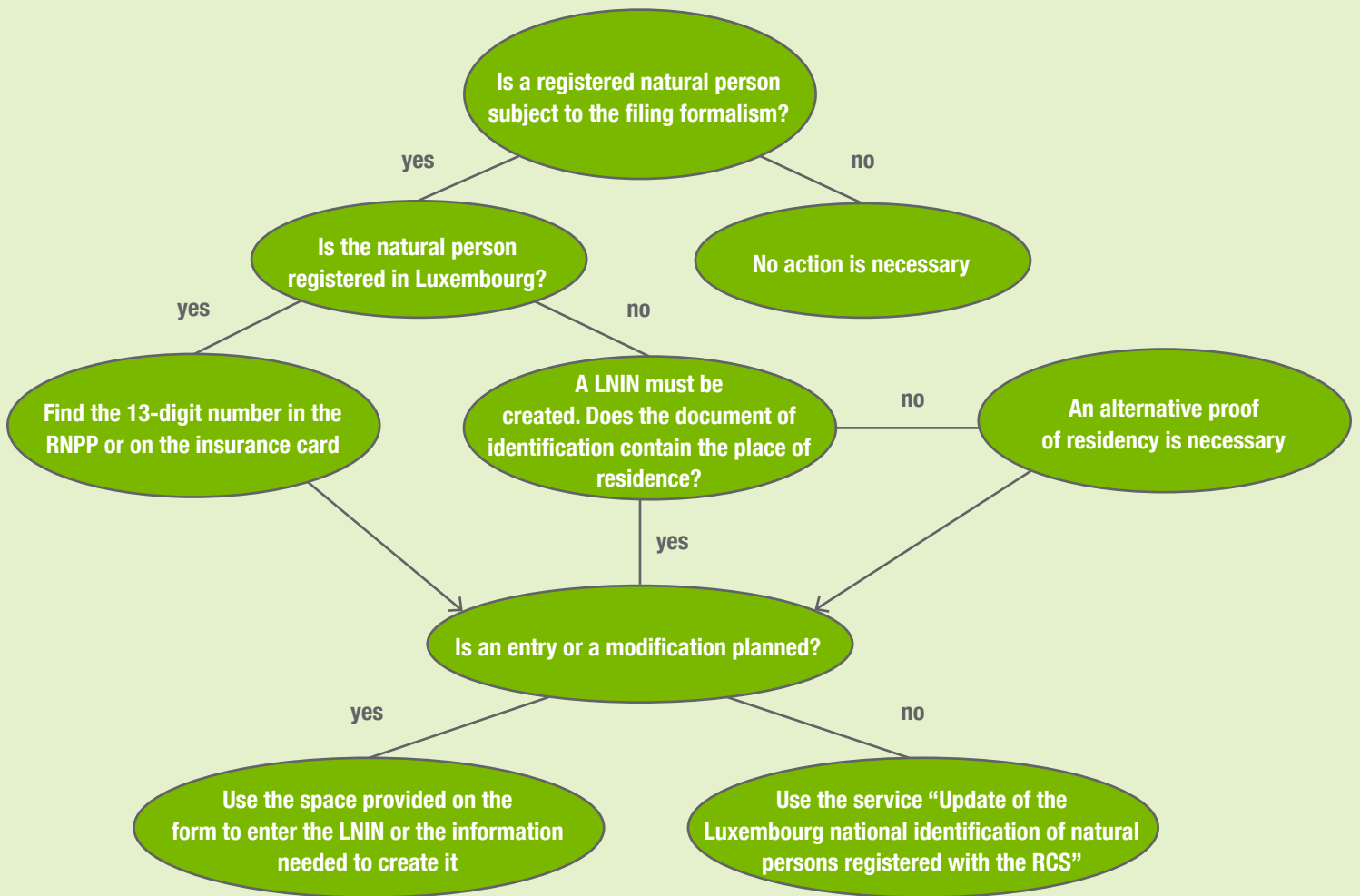
Documents to be informed:

- [Filing formalism](#)
- [Law of 13 January 2019 establishing the Beneficial Owner Register](#)



modification, using the space provided on the entry form, or via a new service called “Update of the Luxembourg national identification of natural persons registered with the RCS”. A corresponding HTML document will be made available on the online portal of the RCS at the beginning of the transitional period. All options are free of charge for the time being. However, it has been announced that should an entity’s registration be lacking an LNIN for any of its registered natural persons, new filings and modifications by said entity will be automatically blocked. This also applies to inaccurate or insufficient information.


How to obtain a LNIN



Although a natural person can file and receive her/his own LNIN, she/he can alternatively provide the information to, and authorize the receipt by, someone within the entity for which said natural person is registered.



These entities are, in any case, responsible for gathering sufficient information on the natural persons in their registration filing. There may be consequences for failing to satisfy the new registration filing formalism in the foreseeable future, such as heavy fines. Requesting or registering the LNIN at your earliest convenience is the simplest solution to assure compliance with the new formalism.

 **be** in touch: Any questions? Please do not hesitate to contact us!



Dr. Carsten Bödecker
Partner . Steuerberater . Rechtsanwalt

Tel. +49 211 946847-51
carsten.boedecker@bepartners.pro



Carsten Ernst
Partner . Steuerberater

Tel. +49 211 946847-52
carsten.ernst@bepartners.pro



Nathalie Grenewitz
Principal . US-Attorney at Law

Tel. +49 211 946847-57
nathalie.grenewitz@bepartners.pro



Emily Mayo
Trainee

mitarbeiter@bepartners.pro



Bödecker Ernst & Partner mbB | Steuerberater . Rechtsanwälte
Nordstraße 116-118 | 40477 Düsseldorf
<https://www.bepartners.pro>



Although every effort has been made to offer current and correct information, our publications have been prepared to give general guidance only. They cannot substitute individual tax or legal advice and they will not be updated. Our publications are distributed with the understanding that Bödecker Ernst & Partner, the editors and authors cannot be held responsible for the results of any actions taken on the basis of information contained therein or omitted, nor for any errors or omissions in this regard.