

# A&O SHEARMAN

**New RCS requirement: all individuals registered with the RCS must obtain and provide a Luxembourg national identification number**

OCTOBER 2021



According to a public notice recently issued by the Luxembourg Business Register, all individuals registered with the Luxembourg RCS in whatever capacity (board member, shareholder, etc.) and whether residing in Luxembourg or not will be required to communicate their Luxembourg national identification number to the RCS as from the end of the first quarter of 2022. Individuals who do not have a Luxembourg national identification number will have to request one from the Luxembourg RCS.

On 1 October 2021, the RCS informed the public of the forthcoming obligation for all individuals registered with the RCS in whatever capacity (manager, director, shareholder, partner, liquidator, authorised representative, auditor, etc.) to communicate their Luxembourg national identification number (**LNIN**).

The new requirement will be applicable starting from the end of March 2022. The RCS will communicate the exact date at a later stage.

- ♦ If the individual already has a LNIN, this LNIN must be communicated during the filing process.
- ♦ If the individual does not yet have a LNIN, the person requesting the filing will need to apply to receive one as part of the filing process. To this end, the applicant must communicate the following additional information for the sole purpose of creating the LNIN:
  - (i) nationality,
  - (ii) gender, and
  - (iii) private residence (plus proof of residency such as a sworn statement, certificate of residency or electricity bill).

The LNIN will be communicated to its holder only (unless otherwise specified in the filing process) and will not be registered with the RCS. The LNIN is transmitted to the National Register of Individuals.

For the avoidance of doubt, this requirement applies to new registrations with the RCS, and to individuals who are already registered with the RCS.

Applicants are given a reasonable and sufficient period to adapt to the new requirement and to obtain the necessary documents and information. In a second phase, the communication of the LNIN will be made compulsory, following which any applicant who has not complied with the new requirements will not be able to make any further filings until the LNIN has been provided.

At this time, there is no information on the date from which the LNIN will become mandatory. We generally recommend that all entities registered with the RCS proactively start gathering the LNIN of the individuals registered in their file or the information required for creating the missing LNINs as soon as possible.

For more information, please contact:

## Luxembourg

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