RCS & RBE: Enforcement of sanctions for non-compliance is now in effect

Since 21 September 2026, the Luxembourg Business Registers (LBR) has entered the enforcement phase of its new compliance procedure concerning information filed with the Luxembourg Trade and Companies Register (RCS) and the Register of Beneficial Owners (RBE).

As detailed in Circular LBR 26/02 dated 14 September 2026, this procedure aims to ensure that registered information remains complete, accurate and up to date.

What has changed?

Since January 2026, the LBR has implemented an automated monitoring system to identify:

- Missing, inaccurate or outdated information in the RCS or RBE;
- Unreported changes (directors, registered office, beneficial owners, etc.);
- Missing mandatory filings, including annual accounts.

Following an initial awareness-raising phase, the LBR is now progressively applying the administrative measures and sanctions introduced by the Law of 23 January 2025.
These sanctions apply in addition to the increased filing fees already applicable to late filings, particularly annual accounts.

Are non-profit associations and foundations concerned?

For the time being, non-profit associations (ASBLs) and foundations are excluded from the enforcement phase, as the LBR is still conducting awareness-raising and information measures for these entities.
However, they remain subject to their applicable RCS and RBE filing and disclosure obligations.

What are the consequences?

Where a deficiency is identified, the LBR sends a registered letter to the entity's registered office requesting that its records be updated within 30 days from the date the letter is sent.
If the deficiencies are not fully remedied, the following measures apply progressively:

Deadline	Consequence
30 days	Public warning displayed on the LBR portal
2 months	Outstanding deficiencies disclosed on RCS/RBE extracts
7 months	Daily penalty of €40, capped at €3,600
12 months	Administrative removal from the RCS and RBE, followed by referral to the State Prosecutor

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These deadlines are calculated from the date the compliance notice **is sent**.

Important points:

- Full compliance required: all identified deficiencies must be remedied to bring the procedure to an end. Partial regularisation is insufficient, and any newly identified deficiency is added to the ongoing procedure.
- Administrative removal: this does not result in the dissolution of the entity and can be reversed following regularisation. However, penalties already incurred remain payable.
- Appeal: administrative decisions taken by the LBR may be challenged before the Administrative Tribunal within three months.

What should companies do?

We recommend taking the following steps:

1. Review RCS and RBE records to ensure all information is accurate and up to date.
2. Check that all mandatory filings, particularly annual accounts, have been completed.
3. Ensure that registered mail sent to the company's registered office is properly received and handled. Failure to receive the letter does not suspend the applicable deadlines and may constitute an additional deficiency.
4. Fully remedy any deficiencies identified by the LBR without waiting for penalties to apply.

How can BDO assist?

Our teams can assist you at different stages:

- **Following an LBR compliance notice:** by helping you address the identified deficiencies and complete the necessary filings to bring your company's records into compliance.
- **As a preventive measure:** by conducting a comprehensive legal due diligence of your company's corporate records, including a review of its corporate documentation, statutory registers, historical filings and RCS/RBE registrations, to identify potential inconsistencies, missing filings or other compliance gaps, and provide recommendations for the necessary remedial actions.

Taking a proactive approach helps reduce the risk of financial penalties, administrative difficulties and potential reputational damage.

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INTERESTED?

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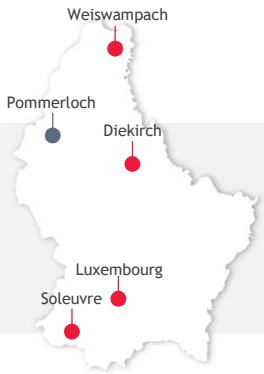
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