

# Are you a director of a Lux-based entity? You will need an identification number, here's what you need to know

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- **How the regulation's reporting is determined**
  - **What the timelines and requirement are**
  - **What remains out of scope**
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*Registered individuals of Luxembourg-based entities will need to obtain an identification number and communicate it to the Luxembourg Trade and Companies Register from next month. After a two-and-a-half-year delay in implementation, the rule means that directors will need to have a Luxembourg National Identification Number going forwards, as [Angel Ramon Martinez Bastida](#) and [Sean Barrett](#) explain.*

In October 2021, the Luxembourg trade and companies register (RCS) announced changes to the way reporting is completed. In November it will become mandatory to disclose the Luxembourg National Identification Number (LNIN) of natural persons registered at the RCS. Initially the rule change was due to be implemented in March 2022, but was delayed. Now the RCS has announced that the LNIN disclosure will be required from 12 November 2024.

There are three main reasons these changes have been implemented, including enhanced identification of all natural persons registered with the entity, it will improve the RCS's data management to improve tracking and record-keeping,

and it aims to improve overall compliance and transparency in the Grand Duchy's business environment.

If you are a director or registered individual of a Luxembourg-based entity, this change affects you and you will need to adhere to the changes. At Aztec, we are aware of and prepared for these changes, and can support you to comply with the new requirement.

### **How it works:**

Those who need to furnish the RCS with the LNIN fall into two categories, Luxembourg resident and non-Luxembourg resident.

- Person A - Luxembourg resident manager, director, shareholder, permanent representative of the liquidator, auditor, etc
- Person B - non-Luxembourg resident manager, director, shareholder, permanent representative of the liquidator, auditor, etc

First, you need ascertain whether the individual, who may not live in Luxembourg, has a Luxembourg Social Security number. If not, this will need to be sourced. Following that both person A and B will need their service providers to collate the following information:

- Person A - Social Security number (most commonly known as "matricule" or "CNS number").
- Person B - Nationality, gender, and private residence plus proof of residency such as a sworn statement, certificate of residency or electricity bill. This can be provided in Luxembourgish, French, German or English, otherwise, a simple translation of the document in one of these languages will need to be provided as well.

**Note:** There are certain documents that will not be accepted as proof of address, such as a criminal record, an application to register on electoral rolls, a lease contract, a tax form, a bank statement, an insurance contract, an 'Amazon' invoice, or a residence permit.

Your administrator can then proceed with the application to get the LNIN for all individuals sitting on the relevant boards or shareholders, or permanent representatives of the liquidator or an auditor.

## **Reporting the LNIN:**

Directors and their fund administrators can provide the LNIN:

1. When the individual is registered for the first time with the RCS.
2. When filing a modification to RCS which relates to the individual (and - after the transactional period - when filing any modification with the RCS).
3. Independently of any filing process, the LNIN can be communicated or requested.
4. Those who do not properly report the LNIN will be blocked from registering a legal entity.

**Note:** The LNIN is not public. The individual for whom the request for a LNIN is made must expressly confirm that the depositor who is making the request is authorised to receive the LNIN as well. Then the LNIN will appear on the proof of filing sent by the RCS to the depositor. If not, the LNIN will only be sent to the concerned individual by post at the personal address filed.

## **Out of scope:**

1. Natural persons only registered with the Luxembourg Beneficial Owners Register (RBE). However, natural persons registered both at the RCS and at the RBE will need to communicate their LNIN to the RBE.
2. Natural persons registered with the RCS who are judicial representatives, appointed in the context of a procedure registered in the RCS.
3. Natural persons registered with the RCS who are agent of a company governed by foreign law which has opened a branch in Luxembourg.

The RCS has noted that, whilst the LNIN will only be required for any filing relating to an individual starting 12 November 2024, it will become mandatory to provide such number for any other filing with the RCS at the end of a transitional period which is yet to be determined. After this transitional period, the depositor will not be able to finalise any filing relating to a company without the provision of the LNIN(s) of the individual(s) already registered in its file.

If you have any questions or concerns about your status or how to register your LNIN, please contact [Angel Ramon](#) and [Sean](#), who can explain how Aztec can support you through the exercise.