

## Modernisation of the Luxembourg legal publication regime

News - 01/06/2016

As from today, the Luxembourg legal publication regime is modernised and simplified. This is the third and last step towards the modernisation of the Luxembourg Trade and Companies Register (RCS) initiated a few years ago, which clearly optimizes a number of filing and publication procedures, which were rightfully deemed sometimes cumbersome and lengthy.

A user friendly and efficient one-stop shop is now put in place for legally required publications in Luxembourg, whose most salient aspects are outlined below:

### A new electronic platform (RESA) replaces the historic *Mémorial C*

The RESA is now live and available on the RCS website and entails the end of the *Mémorial C*. The latter will definitively disappear once all documents filed for publication before 1 June 2016 will have been duly published (at the latest on 31 August 2016).

The RESA works as follows:

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Although the *Mémorial C* is replaced by RESA, its archives remain accessible via Légilux (through a link on the RCS's website).

As a result, legal publications for commercial companies are automated, faster and cheaper, delivering a modern, efficient client service.

## **FCPs managed by a Manco must now be registered with the RCS**

This new obligation for Luxembourg *fonds commun de placement* (FCP) means that:

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A transitory period of at least 6 months is put in place for FCPs set up before 1 June 2016.

## **Late filing costs for annual or consolidated accounts**

As from 1 January 2017, a late filing of annual or consolidated accounts will lead to increased filing costs. Bearing in mind that annual accounts shall be filed within a maximum period of 7 months following the end of the company's financial year:

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Please do not hesitate to contact us for any additional detail on the new legal publications regime.

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