

Luxembourg, 9 September 2026

PUBLIC NOTICE

Launch of the enforcement phase of the procedure for monitoring and ensuring register compliance

From 21 September 2026, LUXEMBOURG BUSINESS REGISTERS (LBR) will progressively roll out the enforcement phase of its monitoring and compliance procedure for data registered with the trade and company register (RCS) and the Beneficial Owners Register (RBE).

This procedure is implemented under the Law of 23 January 2025¹, which strengthens LBR's responsibilities for monitoring and ensuring the compliance of data registered with these registers. It aims to achieve lasting improvements in the quality, reliability and integrity of this data, so that public authorities, economic operators and all users have access to accurate, up-to-date and readily usable information on entities registered in Luxembourg. It thereby reinforces LBR's role as the central reference authority for information relating to legal entities.

Entities concerned and ensuring file compliance

The enforcement phase will apply to entities whose RCS or RBE file contains one or more instances of non-compliance. These may include, in particular, incorrect, outdated, inconsistent or missing information, or failure to complete a mandatory procedure.

Prior to this phase, LBR dedicated nearly seven months to prevention, information and support for entities, enabling them to identify the instances of non-compliance detected and ensure that their RCS and RBE files are compliant. These efforts included information campaigns, the sending of personalised letters and the provision of a compliance guide.

In addition to these measures, the instances of non-compliance detected are also displayed on the LBR portal as part of the filing procedures relating to the RCS files concerned. This information is accessible only to applicants and enables them to directly identify the instances of non-compliance that need to be regularised.

Non-profit associations (ASBLs) and foundations **will not, however, be subject** to the opening of enforcement proceedings, as awareness-raising and information measures are still ongoing.

Enforcement proceedings implemented progressively

From 21 September 2026, LBR will open new enforcement proceedings each day over a period of several weeks. Thereafter, new enforcement proceedings will be opened as new instances of non-compliance are detected, in order to ensure continuous monitoring of the compliance of files registered in the registers maintained by LBR.

¹ Loi modifiant la loi modifiée du 19 décembre 2002 concernant le registre de commerce et des sociétés ainsi que la comptabilité et les comptes annuels des entreprises et la loi modifiée du 13 janvier 2019 instituant un Registre des bénéficiaires effectifs (RBE)

For each entity concerned, the enforcement proceeding will begin with the sending of a registered letter informing the entity of the instances of non-compliance detected in its file and inviting it to take the necessary steps to regularise them as soon as possible. The date on which this letter is sent, referred to as the "T date", will mark the starting point of the enforcement proceeding.

If the instances of non-compliance are not regularised within one month of the sending of this letter, the measures set out below will be implemented progressively and will apply cumulatively depending on the time elapsed since the T date:

Deadline	Stages and measures of the enforcement proceeding
T Date + 30 d.	Display of a warning. If the instances of non-compliance persist, a warning will be displayed on the LBR portal when the file of the entity concerned is consulted publicly.
T Date + 60 d.	Reference to instances of non-compliance on extracts and certificates. Instances of non-compliance that have not been regularised are indicated on extracts and certificates issued by LBR. This measure is applied in addition to the warning already displayed.
T Date + 7 months	Imposition of a penalty payment. If the instances of non-compliance are not regularised within seven months of the opening of the enforcement proceeding, a daily penalty payment of €40 is imposed for a maximum period of 90 days, up to a maximum amount of €3,600.
T Date + 12 months	Deletion ex officio. If the entity remains non-compliant, LBR proceeds with its deletion ex officio. This deletion results neither in the dissolution of the entity nor in the loss of its legal personality.
After deletion ex officio	Possible further actions. If the instances of non-compliance are not regularised, the file is referred to the State Prosecutor. If the legal requirements are met, the entity may also be subject to a proceeding for administrative dissolution without liquidation (PDAL).

The entity may regularise its file at any stage of the enforcement proceeding. The regularisation of all instances of non-compliance will bring the enforcement proceeding to an end and result in the lifting of the measures applied, in accordance with the applicable legal provisions, without prejudice to any financial consequences arising from measures already implemented.

Reliable registers supporting transparency and legal certainty

Beyond the progressive application of administrative measures and sanctions, the procedure has a concrete objective: to achieve lasting improvements in the accuracy and currency of the information registered with the RCS and RBE. By strengthening the monitoring and compliance of files, LBR aims to ensure that register users have access to more reliable official information on entities registered in Luxembourg, their representatives and their legal status.

This approach contributes to strengthening transparency and legal certainty. A [compliance guide](#), presenting the different types of instances of non-compliance and the steps required to regularise them, as well as additional information, is available on the LBR portal (www.lbr.lu).