

Circular LBR 25/01

Concerns: Dissolution and deletion of companies whose bankruptcy proceedings were concluded before the entry into force of the law of 28 October 2022 establishing the procedure for administrative dissolution without liquidation.

Luxembourg Business Registers (LBR) informs that it will soon implement the procedure provided for in Article 19¹ of the law of 28 October 2022 establishing the procedure for administrative dissolution without liquidation. As a reminder, this article stipulates that companies whose bankruptcy proceedings were closed before the aforementioned law came into force on 1 February 2023 and which have not filed or registered with the Trade and Companies Register (RCS) for more than two years from that date shall be automatically dissolved and deleted from the RCS.

Accordingly, and in compliance with the applicable legislation, LBR will publish a notice in the *Recueil électronique des sociétés et associations* for each entity that meets the conditions for applying this procedure, starting on 17 November 2025. This notice shall inform third parties that the entity concerned will be dissolved by operation of law and automatically deleted from the RCS within fifteen days of publication.

Once this period has expired and if no filing or registration has been made in the RCS file of the entity concerned, LBR will proceed with the automatic deletion of the latter.

For LUXEMBOURG BUSINESS REGISTERS

(s.) Yves Gonner
Director



The notes presented by LUXEMBOURG BUSINESS REGISTERS:

- are general in nature and do not pertain to the specific situation of any natural or legal person;
- are documentary and explanatory;
- are intended to answer a number of questions posed by users of the RCS or RBE;
- have no legal value and LUXEMBOURG BUSINESS REGISTERS assumes no liability for their content;
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- do not constitute a professional or legal opinion;
- represent only the view of the LUXEMBOURG BUSINESS REGISTERS on certain issues, subject to any interpretation that may be given by the Courts and Tribunals.

¹ Art.19 : « Les sociétés dont la procédure de faillite a été clôturée antérieurement à l'entrée en vigueur de la présente loi, à l'exception des sociétés ayant mis à jour leurs inscriptions au Registre de commerce et des sociétés conformément à leurs obligations légales en matière d'inscriptions et de dépôt auprès du Registre de commerce et des sociétés postérieurement au jugement de clôture de la faillite, sont dissoutes de plein droit et rayées du Registre de commerce et des sociétés deux années après l'entrée en vigueur de la présente loi et quinze jours après la publication d'un avis par le gestionnaire du registre de commerce et des sociétés au Recueil électronique des sociétés et associations constatant l'absence d'inscription et de dépôt. »