



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

ACCOUNTING DOCUMENTS

Farming associations



VERSION 1.1



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Foreword :

Notes presented by the Luxembourg Trade and Companies Register ("RCS") manager:

- *Are of a general nature and are not aimed at any particular situation of a natural person or legal entity ;*
 - *Are of an explanatory and documentary nature ;*
 - *Aim at answering a number of questions raised by "RCS" users, are of no legal value, and no liability may be imparted to the "RCS" manager following these notes ;*
 - *Are not necessarily whole, exhaustive or completely up to date ;*
 - *May not be used as a substitute for legal or professional advice ;*
 - *Reflect only the opinion of the "RCS" manager on a number of issues, and is subject to any interpretation issued by Courts and Tribunals.*
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1. General Information

As from the 1st January 2012, electronic filing of all accounting documents becomes mandatory.

The depositor is required to file their accounting documents directly on the RCS manager website as PDF/A ("classical eRCS filing").

The accounting documents of farming association are to be filed within 3 and a half months of exercise closure.

2. Applicable rules

	Document required for filing	Publication in the RESA	Publicly available via « RCS » services
Accounts and balance sheet	Yes	Yes (by mention)	Yes

Approval deadline : Within three months of starting the exercise

Filing deadline : within 15 days of approval

3. Contact Us

Should you experience technical issues, or have any further questions regarding the "LBR" website, please feel free to contact the "LBR" helpdesk using the following contact information:

Tel: (+352) 26 428 -1

Fax: (+352) 26 42 85 55

E-mail: helpdesk@lbr.lu

Helpdesk opening hours are Monday to Friday, 8AM to 5.30PM.

www.lbr.lu