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Luxembourg Business Registers launches enforcement phase for RCS and RBE compliance



On 8 September 2026, Luxembourg Business Registers (LBR) announced that it will progressively launch, from 21 September 2026, the enforcement phase of its monitoring and compliance procedure for information registered with the Luxembourg Register of Commerce and Companies (RCS) and the Register of Beneficial Owners (RBE). The procedure applies to entities whose files contain incorrect, outdated, inconsistent or missing data, or where a mandatory filing or registration step has not been completed.

The enforcement initiative implements the Law of 23 January 2025, which strengthened the powers and responsibilities of LBR, as manager of the RCS and RBE, in relation to the verification, updating and enforcement of registered information. The Law entered into force on 1 February 2025.

Scope and practical rollout

LBR will progressively open new enforcement proceedings on a daily basis over several weeks from 21 September 2026. Thereafter, further proceedings will be initiated as new non-compliance issues are detected. Prior to this enforcement phase, LBR states that it undertook nearly seven months of preventive and support measures, including information campaigns, personalised letters and a compliance guide.

The process concerns both RCS and RBE files. Relevant deficiencies may include:

- inaccurate registered information;
- inconsistencies in registered information;
- missing information required by law;
- omitted registrations, amendments or deregistrations; and
- failure to file an act or document within a statutory deadline.

Non-profit associations (ASBLs) and foundations are currently excluded from the opening of enforcement proceedings, as LBR's awareness and information measures for these entities remain ongoing.

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Enforcement procedure and timeline

Each proceeding begins with a **registered letter** identifying the detected shortcomings and inviting the relevant entity to regularise its file. The dispatch date of this letter is the "**T date**", from which the enforcement timetable runs.

Timing from T date	Measure	Practical consequence
30 days	Public warning	A warning is displayed on the LBR portal when the entity's file is consulted publicly.
60 days	Non-compliance stated on extracts and certificates	LBR extracts and certificates indicate the outstanding non-compliance, in addition to the public warning.
7 months	Daily penalty	A daily penalty of EUR 40 applies for a maximum of 90 days, up to EUR 3,600.
12 months	Ex officio deletion	LBR deletes the entity's file ex officio. This does not, by itself, cause dissolution or loss of legal personality.
After ex officio deletion	Further action	The file may be referred to the State Prosecutor; where statutory conditions are met, administrative dissolution without liquidation may also follow.

Regularisation remains possible

An entity may regularise its RCS or RBE file at any stage of the enforcement procedure. Once all identified shortcomings have been remedied, the procedure ends and the measures applied are lifted in accordance with the applicable provisions. This does not prejudice financial consequences arising from measures already implemented.

Appeal rights

A decision imposing a daily penalty may be challenged before the Administrative Tribunal within three months of notification. More generally, administrative decisions of the RCS or RBE manager, subject to specified exceptions, may be referred to the Administrative Tribunal within three months.

Recommended actions for Luxembourg entities

In view of the imminent enforcement rollout, Luxembourg entities should take the following steps as a priority:

- **Check the RCS record against the corporate file.** Confirm that the registered office, corporate purpose, management and signing powers, mandates and, where relevant, shareholder information accurately reflect the entity's current position. Any outstanding filings should also be identified.
- **Review beneficial ownership information.** Ensure that the RBE entry correctly identifies the beneficial owner(s) and that any changes in ownership, control or personal details have been properly recorded.
- **Verify the consistency of information.** Information contained in corporate records, RCS filings and RBE declarations should be aligned. Discrepancies should be investigated and corrected without delay.
- **Ensure that LBR correspondence will reach the appropriate person.** Entities should verify that their registered office arrangements and contact details allow a registered letter from LBR to be received, identified and escalated promptly.
- **Prepare to respond quickly if contacted by LBR.** As the enforcement timetable starts on the date on which LBR sends its registered letter, an entity should be ready to assess the issue and take corrective action within the applicable timeframe.
- **Keep supporting documents readily available.** Documents evidencing the accuracy of registered information should be retained and organised, particularly where LBR may request substantiation for a filing or registration.

Key takeaway

The LBR notice marks the transition from a preparatory compliance campaign to active and escalating enforcement. In particular, entities that do not regularise identified RCS or RBE deficiencies risk public warnings, adverse references on official extracts and certificates, daily penalty payments, and ultimately ex officio deletion from the register. Luxembourg entities should therefore conduct a targeted RCS and RBE compliance review without delay.

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