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LBR/RCS new service: declaration of information relating to corporate income tax

LBR/RCS new service: declaration of information relating to corporate income tax (articles 72decies et seq. of the RCS Law of 19 December 2002, as amended by the law of 15 August 2023) - Luxembourg Implements Public Tax Transparency Rules.

Luxembourg has adopted the law of 15 August 2023, implementing Directive (EU) 2021/2101 (EU public CbCR) and introducing a new framework on public corporate tax transparency (the "2023 Law"). The 2023 Law amends the law of 19 December 2002 on the Trade and Companies Register and on the accounting and annual accounts of companies by inserting a new Chapter *II* *quater* establishing mandatory public reporting obligations for certain multinational groups and undertakings operating within the EU.

Entities falling within the scope of the 2023 Law have now an obligation to make publicly available a report disclosing corporate income tax information, in compliance with the public country-by-country reporting requirements.

The LRB released on 23 December 2025 a new service of the RCS for the filings of the report on information relating to corporate income tax.

1. Entities in Scope

Article 72decies defines the entities subject to the new public CbCR regime. The rules apply to Luxembourg limited liability company forms, including:

- > public limited liability companies (sociétés anonymes — SA);
- > partnerships limited by shares (sociétés en commandite par actions — SCA);
- > private limited liability companies (sociétés à responsabilité limitée — Sàrl);
- > general partnerships (SNC) and limited partnerships (SCS) where all partners with unlimited liability are themselves limited liability entities or equivalent foreign entities.
- > The regime is also extended to Luxembourg branches of non-EU companies having a form comparable to those covered by Directive 2013/34/EU.

2. Application of Thresholds

An entity falling within the above legal forms is subject to the reporting obligations only if it meets certain size criteria:

- > Luxembourg ultimate parent undertakings with consolidated revenue > EUR 750 million for two consecutive financial years;
- > Luxembourg standalone undertakings meeting the same threshold;
- > Medium-sized and large Luxembourg subsidiaries of non-EU ultimate parent undertaking exceeding the EUR 750 million threshold;
- > Luxembourg branches of non-EU groups or autonomous companies generating > EUR 8.8 million net turnover in Luxembourg

Entities shall assess whether some exemptions and derogations provided by the 2023 Law from reporting obligations can be applied.

3. Content of the report

The report on information relating to corporate income tax includes information on all the activities of the group or the standalone company. The declaration must in particular include a list of all subsidiary companies included in the consolidated financial statements of the ultimate parent company established in the EU, as well as those located in non-cooperative jurisdictions for tax purposes.

4. Governance and Compliance Responsibilities

In-scope entities must prepare, publish and make accessible an annual report containing information on their activities and corporate income tax position for each relevant jurisdiction.

- > Directors, managers and supervisory body members of Luxembourg ultimate parent undertakings and stand-alone undertakings bear collective responsibility for ensuring proper preparation, publication and accessibility of the statement.
- > A similar responsibility applies to the management bodies of Luxembourg subsidiaries and to the permanent representatives of Luxembourg branches.
- > Statutory auditors shall confirm in their report whether the in-scope entities have complied with their publication legal obligations.

Governance processes should therefore be adapted to ensure adequate internal controls, validation procedures, and timelines for the preparation of the annual statement.

5. Submission format and publication

The annual reporting must be prepared and filed in electronic XHTML format and is published by way of a notice in the RESA.

6. Implementation timeline

The new rules apply to financial years starting on or after 22 June 2024.

The report on information relating to corporate income tax must be filed and published within twelve months following the end of the relevant financial with the RESA.

For entities closing their financial year on 31 December, the first reporting obligation will cover financial year 2025, with publication due by the end of 2026 at the latest.

7. Sanctions

In the event that the entity fails to comply with its obligations regarding the preparation, publication, public disclosure, or filing of the statement of information relating to corporate income tax, the 2023 Law provides that the directors, managers, members of supervisory bodies, and permanent representatives (and not the entity itself) may be subject to an administrative fine ranging from EUR 500 to EUR 25,000.

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