



January 2017

Additional costs for late filing of accounts

As of January 1st, 2017 the late filing of annual and consolidated accounts of legal entities at the Luxembourg Trade and Companies Register (RCSL) will generate additional costs.

Each legal entity has to file its accounts within the 7 months following the closing of the previous year's accounts. The RCSL has now increased the costs to be applied in case of late filing of the accounts (after due date 31.07):

Delay of filing at the RCSL	Filing date at the RCSL	Costs applied by RCSL*
1 month delay	Between 01.08 and 31.08	50 EUR
Between 2 and 4 months of delay	Between 01.09 and 30.11	200 EUR
>5 months of delay	Later than 01.12	500 EUR

* All costs are taxes not included

In order to be able to meet these deadlines, we would like you to submit all your accounting documents of the year 2016 (bank statements, customer, supplier invoices, cash books ...) to us as follows:

- in case of monthly accounting, by 28.02.2017
- in case of quarterly accounting, by March 15th, 2017
- in case of annual accounting, by May 1st, 2017

We cannot guarantee that we will be able to file the accounts of your company at the RCSL within the due date if you do not hand in your accounting documents within the dates mentioned above. In that case, we would have to charge you with these additional costs.

Please do not hesitate to contact us if you have some questions or if you need some assistance.

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