

# Post-Incorporation Compliance: Luxembourg Annual Filings & Renewals

This guide helps company directors and investors navigate Luxembourg's key annual compliance requirements. Ensure your company remains in good standing by understanding filings, renewals, and how it compares to [Hong Kong company registration](#) standards.





# Luxembourg Company Landscape: A Quick Overview

## Popular Jurisdiction

Trusted for holding companies, investment funds, and international businesses.

## Legal Forms

S.à r.l. and S.A. are the main company types used.

## Regulators

Includes the RCS, CSSF, and Business Licensing Authority (AED).

## Key Stats

176,788 companies registered, €5.4 trillion assets under management (AUM).



# Annual Accounts Filing

## 1 Filing Requirements

Prepare and submit within 7 months after financial year-end.

## 2 Fees and Format

Filing fee around €90 via eCDF platform.

## 3 Penalties

Late filings incur fines from €500 to €10,000.

## 4 Example Deadline

Year-end Dec 31 must file by July 31.

# Corporate & Municipal Tax Obligations

## Corporate Income Tax (CIT)

17% rate plus 1.19% surcharge totals 17.19%.

Quarterly advance payments required.

Deadline: May 31 electronic filing.

## Municipal Business Tax (MBT)

Varies; Luxembourg City is 6.75%.

Combined rate example: 23.94%.

Penalties apply for late filing or nonpayment.



# Net Wealth Tax (NWT) Essentials

## Tax Basis

Applies to net wealth of the company annually.

## Rates

0.5% up to €500M, lower rate above that.

## Minimum Payment

At least €4,815 if >90% financial assets.

## Filing

Due by May 31 with penalties for late submission.

# VAT Returns: Rates and Filing Deadlines

## Standard Rate

17% usual rate; reduced rates of 3%, 8%, 14% apply.

## Filing Frequency

Monthly, quarterly, or annually, based on turnover thresholds.

## Thresholds

Monthly filings for turnover over €112,000.

Quarterly or annual for smaller businesses.

## Penalties

Fines and interest on late or unpaid VAT.



# Business License Renewal Process



## Renewal Period

Typically every 5 years to maintain authorization.



## Renewal Fee

Costs range from €75 to €150 depending on company type.



## Compliance Verification

Confirms qualifications, integrity, and establishment status.



## Non-Renewal Risks

License suspension or revocation affecting business operations.

# Consequences of Non-Compliance in Luxembourg

## Financial Penalties

Fines, interest charges, and additional tax assessments.

## Legal Risks

Lawsuits, director liabilities, and reputational damage.

## Operational Disruptions

Suspension or loss of business licenses halts activities.

## Higher Scrutiny

Increased audits and regulatory investigations.

Timely compliance protects your business and ensures longevity in Luxembourg.



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