



**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# ACCOUNTING DOCUMENTS

## Closed-end and open-end Investment Trusts

### European closed-end and open-end Investment Trusts

VERSION 1.0



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## Closed-end and open-end Investment Trusts

### European closed-end and open-end Investment Trusts

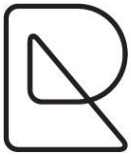
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#### **Foreword :**

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- ***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 ;***
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## TABLE OF CONTENTS:

<b>1. General Information .....</b>	<b>4</b>
<b>2. Applicable rules .....</b>	<b>4</b>
<b>3. Contact Us .....</b>	<b>4</b>

## 1. General Information

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

All closed-end and open-end investment trusts and European closed-end and open-end investment trusts subject to article 13 of the Code of Commerce, are not subject to the presentation and recording of the accounting as per article 12 of the Code of Commerce.

Accounting documents must be filed directly on the RCS manager website as PDF/A files (« classical eRCS filing»).

The accounting documents are to be filed within 7 months of exercise.

## 2. Applicable rules

	Document required for filing	Publication in the RESA	Publicly available via « RCS » services
<b>Annual accounts</b>	Yes	Yes (by mention)	Yes
<b>Other Documents</b>	Yes	Yes (by mention)	Yes
<b>Management Report</b>	Yes	Yes (by mention)	Yes
<b>Audit Report</b>	Yes	Yes (by mention)	Yes

Filing deadline: within 7 months follow the exercise

## 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](mailto:helpdesk@lbr.lu)

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

[www.lbr.lu](http://www.lbr.lu)