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Luxembourg Law dated 19 December 2025 amending company law to introduce digital procedures



Directive (EU) 2019/1151 of the European Parliament and of the Council of 20 June 2019 amending Directive (EU) 2017/1132 as regards the use of digital tools and processes in company law was published in the Official Journal of the European Union on 11 July 2019. In order to implement the above directive into Luxembourg national law, bill of law No. 8342¹ was introduced on 24 November 2023 and voted on 18 December 2025 into the Luxembourg law of 19 December 2025 (the “New Law”). The below overview explores the main aspects of the New Law.

Purpose of the Bill

The EU Directive 2019/1151, which modifies Directive 2017/1132 regarding the use of digital tools and processes in company law, has been partially transposed into Luxembourg law by the Luxembourg law dated 7 July 2023 on the use of digital tools and processes in company law that introduced, in particular, online company formation and the dematerialisation of certain formalities. The New Law completes this transposition by implementing article 13decies of the 2017/1132 Directive, which allows member states to verify if a proposed company director is subject to a management ban in another EU member state. At EU level, the reform is part of a broader policy to digitalise company formation and management while ensuring legal certainty, including measures to prevent persons disqualified in one Member

State from easily relocating to another to exercise similar management functions, through cross border checks and information exchange on director disqualifications.

The Luxembourg Business Registers (“**LBR**”) will be responsible for requesting and providing this information through the interconnection of the EU business registers systems (“**BRIS**”).

The directive also requires rules for the disqualification of directors, which Luxembourg already had in place with article 444-1 of the Commercial Code and Articles 7(8), 14(7) and 18 of the Criminal Code. The New Law finally introduces additional clarifications on the information to be recorded in the Register of Commerce and Companies (“**RCS**”) to enhance data quality shared with other EU member states.

¹ Bill of Law No. 8342 transposing Directive (EU) 2019/1151 of the European Parliament and of the Council of 20 June 2019, amending Directive (EU) 2017/1132 with regard to the use of digital tools and processes in company law, and amending the law of 19 December 2002 on the register of commerce and companies and the accounting and annual financial statements of companies..

Strengthening of the powers of the Luxembourg Business Register

The main innovations of the New Law are:

1. The verification of management bans or sanctions imposed on directors, managers, statutory auditors (*commissaire aux comptes*), independent auditor (*réviseur d'entreprises*), approved independent auditor (*réviseur d'entreprises agréé*), or any function/position with the authority to legally bind an entity – whether these sanctions were issued in Luxembourg or another EU member state.
2. The authority granted to the LBR to refuse any filing request for the registration of (i) a position subject to a management ban in Luxembourg under Article 444-1 of the Commercial Code or Articles 7(8), 14(7) and 18 of the Criminal Code on the one hand and (ii) a person who has the power to bind a Luxembourg SA, SCA or SARL in relation to third parties and to represent it in legal proceedings, where that person is subject to a prohibition on exercising such a function ordered by a court of another Member State of the European Union on the other hand.

While decisions of a Luxembourg court imposing a management ban under Article 444-1 of the Commercial Code already had to be registered with the RCS, the LBR lacked the authority to refuse registrations based on such bans. Additionally, a director or manager could be prohibited from managing a company in another EU Member State, but this information remained mostly inaccessible in Luxembourg before.

Following the New Law, where the LBR finds that a person already registered in such a position is affected by a domestic or cross-border management ban recorded in accordance with Article 13, points 10) or 10bis) of the RCS Law, it must react promptly. Within three business days of this finding, the LBR must send a registered letter to the relevant registered entity, inviting it to take the necessary measures to ensure that the person concerned no longer participates in the entity's activities.

At the same time, the LBR must insert a specific mention in the entity's file on the RCS, for the information of third parties, indicating that a person holding a management function is subject to a prohibition; this mention is maintained until the resignation, dismissal or expiry of the term of office of the person concerned.

If the registered entity fails to take the necessary measures to ensure that the disqualified person ceases to participate in its activities within thirty days from the date on which the LBR's request was sent, the LBR must transmit the company's file to the public prosecutor.

Necessity to obtain additional information

The New Law requires the LBR to include additional information. In fact, these details will enable a more effective exchange of information when the LBR has to respond to an information request from a Member State.

This information includes the start and end date of the management ban, along with the identity of the banned individual, natural person or legal entity.

For more information and to stay up to date on this topic, please feel free to reach out to the contacts listed on this article or your usual Luther S.A. contact.

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