



Guidelines on Corporate Names

Foreword:

Notes presented by the Luxembourg Trade and Companies Register (“RCS”):

- 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 ;
- Aim at answering a number of questions raised by “RCS” users, are of no legal value, and no liability may be imparted to the “RCS” following these notes ;
- Are not necessarily whole, exhaustive or completely up to date ;
- May not be used as a substitute for legal or professional advice ;
- Reflect only the opinion of the “RCS” on a number of issues, and is subject to any interpretation issued by Courts and Tribunals.

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1. General guidelines

- As part of their control mission, the Luxembourg Trade and Companies Register (“RCS”) manager conducts overall checks on submitted requisition formulas and publications prior to accepting their submission.
- As part of this mission, the “RCS” manager must verify the availability of any given corporate name, for both natural persons and legal entities, as well as for requisition forms meant, amongst other purposes, to amend the name of the aforementioned entities and persons.
- This guideline of availability of corporate names is legally based on the article 16, subparagraph 3, of the law of the 19th of December 2002 with regards to the RCS (“loi du 19 décembre 2002 concernant le RCS”).
- This implies that the “RCS” manager must, prior to accepting any registration or corporate name amendment form, check whether the requested corporate name is not already given to any other natural person or legal entity already registered with the RCS. This action is limited to checking whether the same denomination is not already used by any other entity registered with the RCS.
- Please note that the verification, as described above, is restricted in its application to the full corporate name, and not on any abbreviated forms thereof.
- **Warning:** this verification is conducted in compliance with all applicable legislation on branding and unfair competition, with particular regards to the respect of copyrights.

2. Current “RCS” practice on corporate names

- The main criterion used by the CRS manager in order to ascertain whether a corporate name is available for use when compared to other corporate names already registered with the RCS, is as follows:

Single alphanumerical character (digit or letter) differentiation

Thus, any corporate names, which may be differentiated from another by a single letter or digit, are considered to be different by the “RCS” manager and are therefore deemed acceptable.

It is generally held that the “RCS” manager only takes the written form of a name into consideration, as opposed to its verbal pronunciation.

- As per article 4 from the regulation of the 23rd January 2003 implementing the law from the 19th December 2002 with regards to the RCS (“loi du 19 décembre 2002 concernant le RCS”), only letters from the Latin alphabet as well as either Roman or European digits may be included within the alphanumerical characters. Additional symbols are tolerated in the event that they have an actual meaning as part of verbal language.

For example, accents such as « ´ », « ^ », « ¨ », « ` » which are featured on letters, or the use of print letters or lower case letters are insufficient to differentiate between two corporate names. However, such characters as « @ », « & », « € », « £ », « ¥ », « \$ » which have a verbal meaning, may be used to differentiate names.

- Please note that spaces and punctuation characters as well as symbols are not taken into account and are not deemed as differentiating. Autres principes retenus

3. Others principles

■ **Inserting a legal form :**

Inserting any legal forms, or an abbreviation thereof, within a corporate name, is not deemed relevant as a differentiation criterion.

Thus, « Taxis SARL » reflects the same corporate name as « Taxis SA » and « Taxis Ltd». The “RCS” manager will not be able to accept this corporate name.

Please see below a list of abbreviated legal forms which are not deemed sufficient to distinguish between two corporate names:

ASBL	ASSEP	GEIE	GIE
SA	SARL	SE	SEC, SCE
SECA, SCA	SECS, SCS	SECSP, SCSP	SENC, SNC
SICAV	SICAV-SE	SC	SICAR
SEPCAV	SICAV-FIS	FIS	SPF

■ **Reversing words :**

Reversing two words within a corporate name

For example, « Taxis Europe » and « Europe Taxis » are deemed by the “RCS” manager as two distinct entities.

4. Multiple names scenario

- The “RCS” manager only registers one corporate name for each registered legal entity. However, several abbreviations or translated names may be filed with the “RCS” via the requisition form, using the appropriate field therein.

5. Corporate names for sole traders

- Any sole traders must, upon registering with the “RCS” or upon amending their corporate name, add their name and first name. This as per article 17 subparagraph 1 from the law of December 19th, 2002 with regards to the RCS (“loi du 19 décembre 2002 concernant le RCS”).

6. Dissolved companies

- Upon dissolution of a company, its corporate name becomes available and may therefore be used by another legal entity

7. Companies subject to closed bankruptcy or insolvency proceedings (reg. CE 1346/2000)

- Unlike with liquidation, closed bankruptcy, or insolvency of any company as per regulation CE 1346/2000 does not cause the company to be dissolved. The latter survives after the closure of these proceedings. Its corporate name remains therefore unavailable and cannot be allocated to any other company.

8. Special cases

8.1 Public companies limited by shares (Sociétés Anonymes)

- As per article 24 from the amended law of August 10th, 1915 on commercial companies (“loi modifiée du 10 août 1915 sur les sociétés commerciales”), is it acceptable to include an associate’s name as part of the corporate name?

Article 24 aims at avoiding inserting any misleading information on third parties such as for example « SCHMITT S.A. » which may reflect either a natural person or a commercial company.

- The “RCS” manager applies therefore the following guidelines:
 - The name of the associated legal entities may be wholly or partly integrated into the name of an SA (public limited company).
 - The sole name of one of the associates, as in « SCHMITT S.A. » for example, is not deemed acceptable.
 - It is however deemed acceptable to add the name of the activity to the company name as in « Garage SCHMITT S.A. »

8.2 European companies (sociétés européennes)

- European companies are the only entities allowed to use the ‘SE’ acronym as part of their corporate name.

8.3 Limited corporate partnerships, special corporate partnerships and unlimited companies (Sociétés en commandite simple, en commandite spéciale ou des sociétés en nom collectif)

- The “RCS” accepts all fantasy and invented corporate names. In this case, they may not contain any names of associates.
- However, should the company select a trading name, the latter will require the name of at least one of the associates, natural persons or legal entities to be integrated into it. Thus, in the event that the associate be a legal entity the name of which is mentioned within the company name, their full name must be fully mentioned within the limited partnership, special partnerships unlimited companies.
- Whenever the name of a limited corporate partnership, special partnership, or unlimited company, (société en commandite simple, en commandite spéciale ou en nom collectif) contains the name of an associate and this name changes, the following is required :
 - Relevant partner change: removal of the previous associate, registration of the new partner (as applicable).
 - Corporate name change.

- The “RCS” manager therefore rejects any partner change registration in the event that the corporate name of the company remains unchanged.

8.4 Corporate partnership limited by shares (Société en commandite par actions)

- Following the repeal of article 104 of the amended law from the 10th of August, 1915 on commercial companies (“loi modifiée du 10 août 1915 sur les sociétés commerciales”), corporate partnerships limited by shares (sociétés en commandite par actions) are free from any constraints with regards to their choice of corporate name.
- The “RCS” manager will not therefore advise against corporate partnerships limited by shares (sociétés en commandite par actions) selecting a trading name with reference to previous practice. In this case, the rules prescribed for a limited corporate partnership, special partnership, or unlimited company, (société en commandite simple, en commandite spéciale ou en nom collectif) will also apply to corporate partnership limited by shares (société en commandite par actions).

8.5 Branch of a legal entity based abroad

- The “RCS” manager checks availability of the branch name upon registration or amendment of its corporate name. Whenever a same legal entity based abroad opens several branches, the verification process is repeated for each branch.

Contact Us

Should you experience any technical issues, or have any further questions regarding the “RCS” website, please feel free to contact the “RCS” helpdesk using the following contact information:

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