

## Luxembourg - Company formation

For many years Luxembourg has been an established location of choice for businesses and investors, offering a stable business climate favourable to foreign investment with a very attractive tax system.

Within Luxembourg, there are a number of entity types to choose from, with the characteristics of the most common below:

	Minimum Share Capital	Establishment	Day-to-day management	Investors /Shareholders	Contribution
Private Limited Company (Société à responsabilité or S.à r.l)	€12,000	Notary*	One or more managers	Limited to 100	In cash** or in kind or combination
Public Limited Liability Company (Société anonyme or S.A.)	€30,000	Notary*	Three directors (unless 1 shareholder)	Unlimited	In cash** or in kind*** combination
Special Limited Partnership (Société en commandite spéciale or SCSp)	N/A	Notary or under private seal	General Partner (associé commandité)	At least one limited partner (associé commanditaire)	In cash or in kind combination

\*The shareholder may be present for the incorporation meeting or alternatively represented by proxies. The company will exist immediately following the notary meeting.

\*\*Prior to any incorporation meeting taking place, the required minimum share capital amount for the respective company type must be deposited into the Luxembourg bank

account of the company. This share capital will be blocked by the bank, who issue a blocking certificate to the attention of the Luxembourg notary public. The share capital amount will be released after incorporation.

\*\*\*External audit report required for incorporation by means of a contribution in kind, or part in kind unless meeting certain conditions.

The incorporation deeds, including the articles of association or extracts of a limited partnership agreement, must be filed with the Luxembourg Register of Commerce and Companies within one month. The documents are published in full to the Luxembourg electronic gazette, Recueil Electronique des Sociétés et Associations.

For further information on Luxembourg entity formations please get in touch with

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