



## **LUXEMBOURG**

**Société À Responsabilité Limitée (SARL)**

The Grand Duchy of Luxembourg (Luxembourg) is the only remaining sovereign grand duchy in the world. It shares its borders with France, Belgium and Germany and has a population of some 509,000 people.

The local legal system is based on French Civil Law and the official languages are Luxembourgish, French and German.

### **STRUCTURE**

- Minimum of one Manager (Director) and one Shareholder
- Managers must be individuals if the Sarl performs a commercial activity
- Shareholders can be individuals or corporate entities and are only liable for their paid-up capital
- Public record of Managers and Shareholders
- Minimum paid-up corporate capital of 12,500 €
- Minimum paid-up corporate capital of 24,800 € for holding companies
- Company names must end in “Société à Responsabilité Limitée” or “Sarl”

### **TAX & ACCOUNTS**

- Annual accounts must be filed
- Sarls with more than 25 shareholders must file audited accounts
- Corporate income tax rates of
  - 20% for companies with profits under 15,000 €
  - 21% for companies with profits over 15,001 €
- Corporate income tax is increased by a surtax of 5% as a contribution to the unemployment fund
- Dividends received by a resident company are taxed as above unless the “participation exemption” regime is applicable
- 15% withholding tax on dividends distributed by a Luxembourg company unless the “participation exemption” regime or tax treaties apply

### **ADVANTAGES**

- Confidentiality regarding Beneficial Owner details
- Attractive tax regime
- Politically and economically stable nation
- Independent sovereign state

### **TIME TO INCORPORATE**

- It normally takes approximately 4 weeks to incorporate a new Luxembourg Sarl company and a further 10 days to provide you with all company papers

#### **COBUS GROUP**

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Interested or want to know more about this structure?  
Please feel free to **contact us.**

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