

Dat neit ASBL & Fondatioun Gesetz

Informéiert lech!

Q&A

Q&A on the End of the Transitional Period under the Law of August 7, 2023 on Non-Profit Associations (ASBLs) and Foundations.



1. When did the transitional period under the law of August 7, 2023 end?

On September 23, 2025 at midnight.

2. What happens to existing ASBLs and foundations on that date?

As of September 24, 2025, all ASBLs and foundations are automatically subject to the new law, even if they have not updated their statutes.

4. Is it mandatory to update the statutes during the transitional period and afterwards?

Yes, it is a legal obligation. It also allows full benefit from the new features of the law, such as videoconferencing for board and general assembly meetings.

3. What are the consequences if the statutes were not updated before the end of the transitional period?

Statutory provisions that conflict with the new law will be considered null and void, rendering their application ineffective.

5. What are the advantages of adapting the statutes to the new law?

It allows:

- Use of videoconferencing for board or general assembly meetings.
- Clarification of internal rules in line with the new provisions.
- Avoidance of provisions becoming unenforceable.





6. Where can I find compliant statute templates?

Ready-to-use templates are available here:

[Guide associations – LBR](#)

Section: *New Law of August 7, 2023 on ASBLs and Foundations → Useful Documents.*

8. From when must the new accounting rules be applied?

- Statutes updated in 2024 → 2025 accounts must follow the new rules and be filed in 2026.
- Statutes updated in 2025 (or not updated in time) → 2026 accounts must follow the new rules and be filed in 2027.

10. Where can I get more information and assistance?

You'll find additional information, practical tools, and useful contacts at:

- myasbl.lu – website of the Ministry of Justice, with practical info.
- [Guide associations – LBR](#) – explanations, templates, and procedures.

7. How should accounts be kept and must they be filed with the RCS?

Associations must keep accounts according to their size (small, medium, or large).

- A practical accounting guide is available here: [Guide comptable – myasbl.lu](#).
- Annual accounts must be filed with the RCS. Full explanations are available at: [Guide associations – LBR](#).

9. Do the statutes need to be filed with the RCS?

Yes, once updated, the statutes must be filed with the RCS. The online guide from LBR explains all the steps.

