

JUNE 2026



LUXEMBOURG SARL REFORM INTRODUCES DEFERRED SHARE CAPITAL

LAW NO. 8669, ADOPTED ON 28 APRIL 2026, INTRODUCES A DEFERRED PAYMENT REGIME FOR THE MINIMUM SHARE CAPITAL OF LUXEMBOURG PRIVATE LIMITED LIABILITY COMPANIES, OR SARL.

Under the revised framework, the minimum share capital of EUR 12,000 must continue to be fully subscribed at the time of incorporation. However, payment may now be deferred for up to 12 months, provided that this arrangement is clearly set out in the articles of association.

This mechanism applies solely to contributions in cash. It is designed to simplify the formation process by removing the requirement for immediate funding at incorporation, while maintaining the integrity of the capital structure.

The reform introduces greater flexibility in timing without altering core legal safeguards. Full subscription remains mandatory and the protections afforded to creditors and third parties remain intact. As a result, Luxembourg strengthens its position as a leading jurisdiction for the efficient and timely establishment of corporate vehicles.

Law No. 8669 came into force on June 2, 2026.

Key Considerations for Companies

- > Articles of association must explicitly allow for deferred payment
- > The regime is limited to cash contributions
- > Full subscription at incorporation remains unchanged
- > Payment must be completed within a 12-month period

HOW WE CAN HELP

Our corporate services teams support the establishment and ongoing administration of Luxembourg entities, including SARLs, from company formation and coordination of constitutional documents through to ongoing governance and compliance support.

We work closely with legal and tax advisers to help ensure structures are implemented efficiently and in line with local regulatory requirements and operational needs.

For more information, please contact Bertrand Party, Director – Legal & Corporate Services, Luxembourg at bparty@tridenttrust.com and Serkan Ozturk, Director – Accounting and Tax compliance services, Luxembourg at sozturk@tridenttrust.com.

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