

# AED: filing deadlines of the RC Report and the AML/CFT Questionnaire for RAIFs covering year 2022

The *Administration de l'Enregistrement, des Domaines et de la TVA* (the "AED"), as AML/CFT supervisory authority notably for non-regulated investment funds, recently updated its [website](#) to set out the deadlines for Reserved Alternative Investment Funds ("RAIFs") to submit the annual AML/CFT report of their RC<sup>1</sup> and their AML/CFT questionnaire covering the financial year ending in 2022 (respectively the "RC report" and the "AML/CFT Questionnaire") as follows:

- (i) the **RC Report** for RAIFs shall be submitted to the AED by the RC by **31 May 2023 CoB**. In the [dedicated section](#) of its website, the AED notably recalls the items expected to be covered in this report;
- (ii) the **AML/CFT Questionnaire** for RAIFs (available in the [dedicated section](#) of the AED's website) shall also be submitted to the AED by the RR<sup>2</sup>, or by the RC upon mandate from the RR, by **31 May 2023 CoB** as well. This dedicated section includes in particular a [completion guide](#) for this questionnaire.

In both cases, the relevant dedicated sections of the AED's website provide further details as to the practicalities for filing, particularly in terms of the naming convention and email address to be used<sup>3</sup>.

Lastly, regarding other non-regulated AIFs (including those under the form of SCSp and SCS), it should be noted that the AED's website still does not contain any indications for either the AML/CFT Questionnaire for year 2022, or for the RC Report. However, it is likely that the AED will extend these filing requirements to those AIFs as well in the coming weeks. Non-regulated AIFs other than RAIFs should therefore anticipate and ensure that an RC report is drawn up for year 2022, and that relevant data covering year 2022 will be available in due course to populate the AML/CFT Questionnaire.

Please do not hesitate to get in touch with your usual contact at Elvinger Hoss Prussen

should you have any questions on this topic.

- 1 i.e. the person responsible for control of compliance with the AML/CFT professional obligations (in French, the "*responsable du contrôle du respect des obligations*", commonly referred to as the "RC").
- 2 i.e. the person responsible for compliance with the AML/CFT professional obligations (in French, the "*responsable du respect des obligations*", commonly referred to as the "RR").
- 3 [AED.finvehicles@en.etat.lu](mailto:AED.finvehicles@en.etat.lu)

For any further information please contact us or visit our website at [www.elvingerhoss.lu](http://www.elvingerhoss.lu).

The information contained herein is not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific legal advice concerning particular situations.

We undertake no responsibility to notify any change in law or practice after the date of this newsletter.