

2. July 2018

NO ENTRY OF A GBR AFTER CHANGE OF LEGAL FORM FROM A GMBH

IF A LIMITED LIABILITY COMPANY [*GESELLSCHAFT MIT BESCHRÄNKTER HAFTUNG - GMBH*] IS TRANSFORMED INTO A COMPANY CONSTITUTED UNDER CIVIL LAW [*GESELLSCHAFT BÜRGERLICHEN RECHTS - GBR*], THE QUESTION ARISES, WHETHER IT IS REQUIRED TO ENTER THE GBR AND ITS SHAREHOLDERS INTO THE COMMERCIAL REGISTER. IN PRACTICE, SUCH ENTRIES HAVE CONTINUOUSLY BEEN MADE, HOWEVER, THE FEDERAL COURT OF JUSTICE [*BUNDESGERICHTSHOF - BGH*] HAS NOW NEGATED THE NECESSITY OF ENTRY. IN THE SAME CASE, IT ALSO HAD TO DECIDE ON THE LIABILITY CONSEQUENCES ARISING FROM A POSSIBLY INCORRECT ENTRY THAT HAD BEEN MADE. ([more...](#))