■ honert + partner

4. April 2022

NO LIMITATION OF THE FORMATION EXPENSES TO 10% OF THE SHARE CAPITAL IN THE CASE OF OTHER FREE ASSETS OF A GMBH

IN ITS DECISION OF 26 OCTOBER 2021, THE BERLIN APPELLATE COURT RULED THAT THE ASSUMPTION OF THE FORMATION EXPENSES BY A COMPANY IS NOT LIMITED IN EACH CASE TO AN AMOUNT EQUIVALENT TO 10% OF THE SHARE CAPITAL. A TAKEOVER WITH A HIGHER PERCENTAGE IS POSSIBLE IN PARTICULAR IF THE COMPANY HAS FREE CAPITAL AVAILABLE IN THE AMOUNT OF A MULTIPLE OF THE SHARE CAPITAL. (more...)