

21. December 2023

## **ACT ON THE MODERNIZATION OF PARTNERSHIP LAW (MOPEG) - FUTURE CHANGES TO PARTNERSHIPS UNDER CIVIL LAW (GBR)**

WITH THE ACT ON THE MODERNIZATION OF PARTNERSHIP LAW (*GESETZ ZUR MODERNISIERUNG DES PERSONENGESELLSCHAFTSRECHTS* - MOPEG), A COMPREHENSIVE REFORM OF GERMAN PARTNERSHIP LAW WILL COME INTO FORCE ON 1 JANUARY 2024. THIS ALSO ENTAILS A LARGE NUMBER OF LEGAL CHANGES FOR THE BASIC FORM OF PARTNERSHIPS (*PERSONENGESELLSCHAFTEN*), THE PARTNERSHIP UNDER CIVIL LAW (*GESELLSCHAFT BÜRGERLICHEN RECHTS* - GBR). THIS ARTICLE IS INTENDED TO SUMMARIZE THE MAIN CHANGES OF THE MOPEG FOR THE GBR. IN PARTICULAR, IT WILL BE SHOWN WHICH CHANGES OF THE MOPEG (I) MERELY CODIFY - ALREADY APPLICABLE - ESTABLISHED CASE LAW AND WHICH, ON THE OTHER HAND, (II) ACTUALLY CONSTITUTE MATERIAL CHANGES TO THE PREVIOUS LEGAL SITUATION. IN PARTICULAR, SO-CALLED EXTERNAL GBRS (AUSSEN-GBR), WHICH PARTICIPATE IN LEGAL TRANSACTIONS THEMSELVES, WILL HAVE TO TAKE A NUMBER OF CHANGES INTO ACCOUNT IN FUTURE. FOR EXAMPLE, THERE IS THE POSSIBILITY OF VOLUNTARY REGISTRATION OF THE GBR IN A COMPANY REGISTER (*GESELLSCHAFTSREGISTER*), WHEREBY THIS CAN ALSO BECOME A "REGISTRATION OBLIGATION THROUGH THE BACK DOOR" IN PRACTICE DUE TO LEGALLY STANDARDIZED PRE-REGISTRATION REQUIREMENTS. ([more...](#))