



## **The change of company object of a GmbH (limited liability company) can be considered a re-establishment**

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GRP Rainer Lawyers Tax Advisors, Cologne, Berlin, Bonn, Dusseldorf, Hamburg, Munich, Stuttgart, Frankfurt [www.grprainer.com](http://www.grprainer.com) exemplify: In the present case, the insolvency administrator brought on an action against the assets of a GmbH in insolvency proceedings. After a temporary closure, the GmbH resumed business activities. With the entry in the commercial register, it registered the transfer of the company's domicile and the new managing director. A change of corporate object, however, was not indicated. The defendant acquired the sole company share at a price of 7,500 euros. Afterwards, the company filed for bankruptcy. The plaintiff then claimed payment of the insolvency debts from the defendant, as owner of all shares.

The Federal Supreme Court confirmed that the change of company object equals the new economic establishment of the company. It also adjudicated the disputed question about how liability is determined if the re-establishment is withheld from the Commercial Register. According to the Federal Supreme Court, it is crucial whether there was a shortfall between the new assets of the company and the registered share capital during the re-establishment process. In such a case, extensive liability for impairment of capital of the owner of the shares would be considered.

<http://www.grprainer.com/en/Company-Law.html>

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Anlage: Bild

