

Germany

On January 1st 2007 the Electronic Commercial Register, Cooperative Society Register and Company Register Act (Gesetz über elektronische Handelsregister und Genossenschaftsregister sowie das Unternehmensregister) came into force in Germany.

The act introduced electronic registration through the [Elektronisches Gerichts- und Verwaltungspostfach \(EGVP\)](http://www.egvp.de/) [http://www.egvp.de/] website and a new centralised online point of access for company information through the [Unternehmensregister](https://www.unternehmensregister.de/ureg/) [https://www.unternehmensregister.de/ureg/].

All companies are required to file annual accounts with the Federal Gazette [Business Register \(Bundesanzeiger Verlagsgesellschaft\)](https://www.bundesanzeiger.de/) [https://www.bundesanzeiger.de/] and to publish them once a year.

The [Common register of the German federal states](https://www.handelsregister.de/rp_web/welcome.do?) [https://www.handelsregister.de/rp_web/welcome.do?] is a portal providing access to registers of companies, cooperatives and partnerships registered in all federal states in Germany. Searching and viewing a limited amount of company data is free but there is a charge for some documents. Annual accounts and balance sheets are only available via the [Bundesanzeiger](https://www.bundesanzeiger.de/ebanzwww/wexsservlet) [https://www.bundesanzeiger.de/ebanzwww/wexsservlet].

NOTE: All German public companies (AG) and private limited companies (GmbH) are required to file annual financial statements at their local Handelsregister. However German accounts were traditionally produced for taxation purposes only and not for the benefit of other interested parties. Further, failure to comply with filing requirements is rarely punished. Accordingly except for publicly quoted companies, few companies actually bother to file accounts.

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