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# Transparency register as “comprehensive register” and extended reporting obligations of foreign companies

**With effect from 1 August 2021, the transparency register was changed from a fall-back register to a comprehensive register. With the conversion to the comprehensive register, almost all domestic companies are now obliged to report their (fictitious) beneficial owners to the transparency register. The transitional periods for the notification of the (fictitious) beneficial owners granted in the course of the conversion have all expired by the end of 2022.**

**More** on the transparency register as a full register and the currently extended reporting obligations of foreign associations **to be found** in the ***PwC Legal News (Corporate Law)*** from 28 April 2023.

## **Keywords**

Transparency Register