



## Seat theory versus incorporation theory

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By Manuela Schweizer

GRIN Verlag Mrz 2008, 2008. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Neuware - Scholarly Research Paper from the year 2007 in the subject Business economics - Law, grade: 1,2, Heilbronn University (Business School Heilbronn (MBA)), course: The governmental and legal environment of business, 23 entries in the bibliography, language: English, abstract: This report is about the European Court of Justice's jurisdiction and its implications on German Corporate Law: It explores how European Law is influencing and thereby changing national Corporate Law. In doing so, the author analyses the impact of the ECJ's rulings in the cases Daily Mail, Centros, Überseering as well as Inspire Art and their effect on the until recently in continental Europe prevailing seat theory. Furthermore, the author carefully analyses the subsequent developments in Germany, with a particular focus on the trend to form a British Limited instead of a German GmbH as well as the thus resulting reform of German Limited Liability Company Act (GmbHG). Finally, the new competition of legal forms is evaluated by balancing the arguments in favour and/or against this development. Keywords: seat theory, Sitztheorie, incorporation theory, Gründungstheorie, Daily Mail, Centros, Überseering, Inspire...



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