

ANNEX: AVAILABILITY OF COMPANY BENEFICIAL OWNERSHIP INFORMATION IN EU MEMBER STATES



Countries which have a public register of the beneficial owners of companies which is available for free



Countries which have a centralised register of the beneficial owners of companies which is available to the public but with significant restrictions that hinder its usefulness in combatting money laundering



Countries that do not have a centralised register of the beneficial owners of companies which is available to the public

AUSTRIA

For register click [here](#).

- > There is a paywall in place of €3 per statement.¹
- > You need to know the full legal name of a company or its database identifier (*Stammzahl*) in order to search for it.²

BELGIUM

For register click [here](#).

- > In order to access the register, you either need to have a Belgian electronic identity card, an electronic identity card from a few other EU Member States (DE, EE, ES, HR, IT, LU)^{3 4}, other electronic authentication methods, or by registering in person at a local registration office.⁵ This makes it effectively impossible for people in other countries of the world to search the database and therefore, in our opinion, the Belgian register does not meet the 5th AML Directive,

which requires the register to be accessible to the public.

- > Guidance from the Belgian government and research articles suggest there is, or could be, a paywall to access beneficial ownership information.^{6 7 8} We could not confirm this as we are not able to register.

BULGARIA

For register click [here](#).

- > The register is public and free of charge.⁹
- > It is possible to search using the name of a company or a beneficial owner.¹⁰

CROATIA

For register click [here](#).

- > Croatia did not respond to our requests for information on their implementation of the 5th AML Directive.

> In order to access the register, you either need an electronic means of identification that appears to only be accessible to Croatian citizens or residents, those with a bank account in Croatia or those registered with the national telecommunications company, or an electronic identity card from a few other EU Member States (BE, LU, LV, EE, ES, SK, ES, IT).¹¹ This makes it effectively impossible for people in other countries of the world to search the database and therefore, in our opinion, the Croatian register does not meet the 5th AML Directive, which requires the register to be accessible to the public.

> The competent authority in charge of register announced that the register is up and running and does not have a paywall. We were not able to confirm that as we cannot access the register.¹²

CYPRUS

> Cyprus did not respond to our request for information on their implementation of the 5th AML Directive.

> The Cypriot corporate register does not contain information on beneficial owners.¹³ We could not find evidence of another register of beneficial owners of companies in Cyprus, either one that is accessible to people with a legitimate interest or one that is accessible to the public. If true, that would imply that Cyprus does not meet the requirements of the 4th and the 5th AML Directives.

> The European Commission sent a letter of formal notice to the Cypriot government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive.¹⁴

CZECHIA

For register click [here](#).

> Czechia has a beneficial ownership register that is accessible to people who can demonstrate a legitimate interest in using it.¹⁵ In other words, it has a register which is compliant with the 4th AML Directive, but not the 5th.

> The legislative process to complete the implementation

of the 5th AML Directive is expected 'during the year 2020'.¹⁶

DENMARK

For register click [here](#).

> The register is public and free of charge to obtain beneficial ownership information.¹⁷

> The information is available in an open data format, that is, it can be downloaded in bulk in a machine-readable format.¹⁸

> It is possible to search using the name of a company or a beneficial owner.¹⁹

ESTONIA

For register click [here](#).

> There is a paywall in place of €1 per company for beneficial ownership information.²⁰

FINLAND

For register click [here](#).

> There is a register of beneficial owners but in order to be able to access it, you need to fill in a form to 'report the purpose for which

the details will be used'.²¹ It is not clear whether access would be granted to everyone no matter what answer they provide to this question, but given that the question is posed, we take it to mean that the register is not open to all. If that is true, it would mean that the register is not compliant with the 5th AML Directive.

> It is possible to find out if a company has submitted information on its beneficial owners for free, by manually checking all the forms submitted by the company which is very time-consuming.²²

> There is a paywall of €7 per company/extract for beneficial ownership information.²³

FRANCE

> France currently has a register that is accessible to people with a legitimate interest.²⁴ The information in the register is checked and updated regularly by clerks (*greffier*, a legal profession that is covered by AML requirements).

> Legislation to set up a public register was passed in February 2020²⁵ and the public register should be implemented in March²⁶ or April²⁷ 2020.

> Once set up, the public register will be available for free.^{28 29}

GERMANY

For register click [here](#).

> There is a paywall of €1.65 per document. Organisations that have beneficial tax treatment can apply to be exempt from paying the fees.³⁰

> You have to register to search for beneficial ownership information. To do this, you need to provide your full name, date of birth, address as well as upload a copy of your ID/passport.^{31 32} In our opinion, verifying the identity of those inspecting the register is both unreasonable and disproportionate.

GREECE

For register click [here](#).

> Greece did not respond to our request for information on their implementation of the 5th AML Directive.

> According to an announcement by the Deputy Finance Minister, a register should have started operating on 3 March 2020.³³ However, as of the time of writing (17 March), we could not access the register.

> In order to be able to access beneficial ownership information, the law states that you will need 'taxisnet code' (appears to be available only to Greek citizens or residents) and to fill in a form to provide a reason for why you are searching for beneficial ownership information.³⁴ It is not clear whether access would be granted to everyone no matter what answer they provide to this question, but given that the question is posed, we take it to mean that the register is not open to all. If that is true, it would mean that the register is not compliant with the 5th AML Directive.

> There will be a paywall of €20 for 10 searches.^{35 36}

> The beneficial owner will be informed if someone has searched for them (except if the search was carried out by authorities).³⁷ In our view, this is highly problematic as any money launderers, tax evaders or terrorist

financiers with a Greek company will be tipped off that they are being investigated by, for example, journalists, enabling them to re-incorporate the company elsewhere or otherwise attempt to cover their tracks.

HUNGARY

> According to the Hungarian government 'the central database is planned to enter into operations at a later stage, so the more detailed rules and the underlying infrastructure will be prepared by December 2020.'³⁸

> The European Commission sent a letter of formal notice to the Hungarian government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive.³⁹

IRELAND

For register click [here](#).

> There is a paywall of €2.50 for each beneficial ownership report.⁴⁰

> You have to register to search, but the process is relatively straightforward, requiring name, address, and email address.⁴¹

ITALY

> The legislative decree transposing the 5th AML Directive (decree 125 or the amendment to the AML/CFT Act) has been passed but a public register has not yet been implemented.^{42 43}

> A public consultation on the draft decree that would set up a beneficial ownership register closed on 28 February 2020.⁴⁴ We assume from this, and the fact that we could not find any evidence of a register online, that Italy currently does not have a beneficial ownership register accessible to the public, and not even to those with a legitimate interest as required by the 4th Directive.

> The public consultation document suggests that there will be a paywall.⁴⁵

> Infocamere will manage the register.⁴⁶

LATVIA

For register click [here](#).

> Basic information on beneficial ownership (name and date of birth/person's ID) is accessible for free and without any registration requirements.⁴⁷

> To access documents, historical data and data about a natural person, you have to register using an electronic means of identification that appears to only be accessible to Latvian citizens and those with a bank account in Latvia. It seems unnecessary to restrict the access to additional information about beneficial owners to people with a connection to Latvia.

> Latvia is a member of the Beneficial Ownership Leadership Group meaning that it is committed to publishing company beneficial ownership data that is freely downloadable, searchable, and reusable by the public, without a fee, proprietary software, or the need for registration.⁴⁸

LITHUANIA

> Amendments to the AML law that transpose the 5th AML Directive were adopted on 3 December 2019 and entered into force on 10 January 2020.⁴⁹ However, we could not find any evidence that the register has been set up and the Lithuanian government did not provide us with any evidence in their response to us. A media article suggests that there is a lack of funds for setting up the register.⁵⁰

> There are two online databases of corporate entities in Lithuania:

- The Register of Legal Entities (RLE) maintains basic information on all types of companies and is publicly available.⁵¹
- The Information System of Members of Legal Entities (JADIS) holds shareholder information on 84% of Lithuanian companies. Shareholder information is available to competent authorities for free and to reporting entities for a fee.⁵²

This suggests that, as well as currently lacking a beneficial ownership register, Lithuania currently lacks a register that contains shareholder information for all its companies.

LUXEMBOURG

For register click [here](#).

> Beneficial ownership information is available for free and without registration.⁵³

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> You can search using the name of the company or its business register (RCS) number.⁵⁵

> It is particularly pleasing to see that Luxembourg is one of the first countries to have a fully public beneficial ownership register up and running given that in November 2018 the European Commission referred Luxembourg to the European Court of Justice citing a failure to fully implement the 4th AML Directive.⁵⁶

MALTA

For register click [here](#).

> There is a register of beneficial owners, but in order to access information on beneficial owners you need to agree that you will use the information for the purpose of carrying out customer due diligence.⁵⁷ In our opinion, such a register does not meet the requirements of the 4th AML Directive (which requires access to anyone with a legitimate interest) let alone the 5th (which requires access to everyone).

> There is a paywall of €5 per company.⁵⁸

NETHERLANDS

> Netherlands did not respond to our request for information on their implementation of the 5th AML Directive.

> The law introducing the register has been approved by the lower house⁵⁹ but has not, at the time of writing, been approved by the upper house of the Dutch parliament.⁶⁰

> Evidence suggests a centralised register does not exist; setting up of a beneficial

ownership register is most probably delayed until late April 2020.⁶¹

> The European Commission sent a letter of formal notice to the Dutch government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive.⁶²

POLAND

For register click [here](#).

> There is a public register of beneficial owners of companies, but in order to search it, you need to know the company's tax number (NIP) or, in the case of an individual, their national identification number (PESEL), or if that has not been entered, their date of birth.⁶³ It is possible to find a company's NIP number online through the National Court Register⁶⁴ or the Central Registration and Information on Business.⁶⁵ However the beneficial ownership register does not provide links to these other registers making it cumbersome to use for the first time.

PORTUGAL

For register click [here](#).

> Portugal did not respond to our request for information on their implementation of the 5th AML Directive.

> There is a register of beneficial owners of companies, but in order to access beneficial ownership information, you need to know the company's tax ID (NIPC) or individual's tax identification number (NIF). It is possible to find at least some companies' NIPC number online⁶⁶ or from the company's own website, if they have one. However, we are

not certain that it is possible to find the tax ID of all Portuguese companies in this way.

> In order to search the register, it is necessary to answer a question as to why you are carrying out the search (though it appears that any answer is acceptable).⁶⁷

> In order to access the register, you need a citizen card or digital mobile key (or a digital certificate saying you are a lawyer, solicitor or notary) which appear to only be available to citizens or residents of Portugal. This makes it effectively impossible for people in other countries of the world to search the database and therefore, in our opinion, the Portuguese register does not meet the 5th AML Directive, which requires the register to be accessible to the public.

> The European Commission sent a letter of formal notice to the Portuguese government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive.⁶⁸

ROMANIA

For register click [here](#).

> Romania has a register of beneficial owners that is accessible to people with a legitimate interest and does not have a paywall.⁶⁹

> The legal instrument to transpose the 5th AML Directive has been drafted but has yet to be sent out for consultation or put before parliament.⁷⁰

> The European Commission sent a letter of formal notice to the Romanian government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive.⁷¹

SLOVAKIA

- > The law transposing the 5th AML Directive into law is expected to be brought before parliament after the February 2020 general election.⁷² We could not find any evidence of an online register of beneficial owners of all companies that is accessible to people with a legitimate interest.
- > Slovakia has a public register of the beneficial owners of companies that receive public funding or conduct business with the government that is known as the RPVA register.⁷³
- > Slovakia is a member of the Beneficial Ownership Leadership Group meaning that it is has signed up to the principle that company beneficial ownership data should be freely downloadable, searchable, and reusable by the public, without a fee, proprietary software, or the need for registration.^{74 75}
- > The European Commission sent a letter of formal notice to the Slovakian government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive.⁷⁶

SLOVENIA

For register click [here](#).

- > Beneficial ownership information is available for free.⁷⁷ As an anonymous user some restrictions apply (such as search history being disabled), but to log on as a user is relatively simple requiring name, email and phone number.⁷⁸
- > Information on the name, address, ownership share or method of control and the date of entry and deletion of the

beneficial owner from the register is publicly available. Information on the date of birth, nationality and tax number of the beneficial owner is accessible to law enforcement agencies, courts, supervisory bodies and obliged entities and those who can demonstrate a legitimate interest. An amendment to the AML law which is pending approval will make the information on date of birth and nationality publicly available.⁷⁹

- > It is only possible to search by company name, not the name of the beneficial owner.⁸⁰

- > The European Commission sent a letter of formal notice to the Slovenian government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive⁸¹ indicating either a failure to notify the Commission of laws transposing the Directive or not having yet transposed other provisions of the Directive.

SPAIN

- > Spain did not respond to our request for information on their implementation of the 5th AML Directive.

- > The government issued a Ministerial Order in March 2018 which requires companies to disclose their beneficial owners to the national corporate register, and says that the register is available to anyone with a legitimate interest.⁸² We were not able to confirm whether such a register is up and running.

- > The European Commission sent a letter of formal notice to the Spanish government in February 2020 for not having notified it of any implementation measures for the 5th AML Directive.⁸³

SWEDEN

For register click [here](#).

> In order to access the register, you either need to have an electronic means of identification that appears to only be accessible to Swedish citizens or residents or an electronic identity card from a few other EU Member States (BE, DE, EE, ES, HR, IT, LU)⁸⁴. This makes it effectively impossible for people in other countries of the world to search the database and therefore, in our opinion, the Swedish register does not meet the 5th AML Directive, which requires the register to be accessible to the public.

> There is a paywall: a one-off fee of 438 SEK (€41) to access information on beneficial ownership.⁸⁵

UNITED KINGDOM

For register click [here](#).

> We have included the UK in this analysis as it was a member of the EU at the time that the 5th AML Directive was passed and is currently still legally obliged and has also committed to implement it.⁸⁶

> Beneficial ownership information is available for free, without registration and can be downloaded in a machine-readable format in bulk.

¹ <https://wieregms.bmf.gv.at/at.gv.bmf.wiereg-p/wiereg?execution=e1s1>

² <https://wieregms.bmf.gv.at/at.gv.bmf.wiereg-p/wiereg?execution=e1s1>

<https://wieregms.bmf.gv.at/at.gv.bmf.wiereg-p/wiereg?execution=e1s2>

³ <https://ec.europa.eu/digital-single-market/en/news/national-eids-six-countries-available-eu-citizens-use-cross-border>

⁴ <https://idp.iamfas.belgium.be/fasui/flags>

⁵ <https://sma-help.bosa.belgium.be/en/identification-without-aid#7095>

⁶ https://finances.belgium.be/sites/default/files/20190719_FAQ_UBO_FR_OCC_2.pdf

⁷ <https://www.contrast-law.be/fr/publications/in-the-picture/the-ubo-register-the-moment-of-truth/>

⁸ <https://www.jdsupra.com/legalnews/new-belgian-requirements-for-disclosure-38329/>

⁹ <http://www.brra.bg/Default.aspx> and response of the Bulgarian government to our request for information

¹⁰ <http://www.brra.bg/Default.aspx> and response of the Bulgarian government to our request for information

¹¹ <https://nias.gov.hr/Authentication/Step1> which you can access via <https://rsv.fina.hr/RSV-javnost/login>

¹² <https://www.fina.hr/-/podaci-iz-registrastvarnih-vlasnika-su-javno-dostupni>

¹³ <https://www.companies.gov.cy>

¹⁴

https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

¹⁵ Response of the Czech government to our request for information;

<https://issm.justice.cz/dalkovy-pristup/info/>;
<https://issm.justice.cz/obecne-informace>

¹⁶ Response of the Czech government to our request for information

¹⁷ <https://datacvr.virk.dk/data/?language=en-gb&>

¹⁸ <http://datahub.virk.dk/dataset/system-til-system-adgang-til-cvr-data>

¹⁹ <https://datacvr.virk.dk/data/?language=en-gb&>

²⁰ <https://www.rik.ee/en/e-business-registry/service-fee-rates>

²¹ Response of the Finnish government to our request for information

²²

https://www.prh.fi/fi/kaupparekisteri/edunsaajati-dot/tiedot_edunsaajista.html

²³ Response of the Finnish government to our request for information

²⁴ <https://www.eyschen-avocat.fr/2020/01/30/le-registre-des-beneficiaires-effectifs-la-precision-est-de-mise/>; <http://www.registre-beneficiaires-effectifs.fr/qui-peut-consulter.php>; <https://www.cngtc.fr/fr/registre-beneficiaires-effectifs.html>

²⁵ <https://www.lesechos.fr/economie-france/budget-fiscalite/nouveau-tour-de-vis-contre-le-blanchiment-dargent-1171128>; <https://www.gouvernement.fr/en/strengthening-anti-money-laundering-and-anti-terrorist-financing-measures>; <https://www.actualitesdudroit.fr/browse/affaires/penal-des-affaires/26000/lutte-contre-le-blanchiment-et-le-financement-du-terrorisme-la-transposition-de-la-5e-directive-effectuee>

²⁶ Response of the French government to our request for information

²⁷ <https://www.lesechos.fr/economie-france/budget-fiscalite/nouveau-tour-de-vis-contre-le-blanchiment-dargent-1171128>

²⁸

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000041566891&categorieLien=id>

²⁹ <https://www.efl.fr/actualites/affaires/finances-de-l-entreprise/details.html?ref=fb2a53274-5d2c-4ea8-83cb-a142d542caf5>

³⁰ https://dejure.org/BGBI/2020/BGBI_I_S_93; <https://www.sueddeutsche.de/wirtschaft/transparenzregister-briefkastenfirmen-1.4456139> cites the fee as being €4.50

³¹

<https://www.transparenzregister.de/treg/en/start?31>

³²

<https://www.sueddeutsche.de/wirtschaft/transparenzregister-briefkastenfirmen-1.4456139>

³³ <https://www.gsis.gr/polites-epiheiriseis/epiheiriseis/mitroo-pragmatikon-dikaioyhon>

³⁴ <https://www.gsis.gr/sites/default/files/2019-07/%CE%A6%CE%95%CE%9A%202443%20%CF%84%CE%BF%CF%85%202019.pdf>, article 7

³⁵ <https://taxinsights.ey.com/archive/archive-news/greece-enacts-provisions-for-registration-of-ultimate.aspx>

³⁶ <https://www.gsis.gr/sites/default/files/2019-07/%CE%A6%CE%95%CE%9A%202443%20%CF%84%CE%BF%CF%85%202019.pdf>, article 6

³⁷ <https://www.gsis.gr/sites/default/files/2019-07/%CE%A6%CE%95%CE%9A%202443%20%CF%84%CE%BF%CF%85%202019.pdf>, article 6(3)

³⁸ Response of the Hungarian government to our request for information

³⁹

https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

⁴⁰ <https://rbo.gov.ie/faqs.html>

⁴¹ <https://rbo.gov.ie/>

⁴² Response of the Italian government to our request for information

⁴³

http://www.dt.mef.gov.it/it/dipartimento/consultazioni_pubbliche/consultazioni_in_corso/consultazione_registro/index.html

⁴⁴

http://www.dt.mef.gov.it/it/dipartimento/consultazioni_pubbliche/consultazioni_in_corso/consultazione_registro/index.html

⁴⁵

http://www.dt.mef.gov.it/export/sites/sitodt/modules/documenti_it/regolamentazione_bancaria_finanziaria/consultazioni_pubbliche/BOZZA_SCHEMA_DM_TITOLARE_EFFETTIVO_-_CONSULTAZIONE.pdf

⁴⁶ Response of the Italian government to our request for information

⁴⁷ <https://info.ur.gov.lv/?#/data-search>

⁴⁸ <https://www.openownership.org/what-we-do/the-beneficial-ownership-leadership-group/>

⁴⁹ <https://ecovis.lt/adopted-amendments-to-the-law-on-the-prevention-of-money-laundering-and-terrorist-financing>

⁵⁰

<https://www.15min.lt/naujiena/aktualu/lietuva/istatymas-del-tikruju-savininku-viesinimo-galioja-bet-neveikia-nedave-pinigu-56-1213912>

⁵¹ Response of the Lithuanian government to our request for information

⁵² Response of the Lithuanian government to our request for information

⁵³

https://www.lbr.lu/login/TAMLoginServlet?TAM_OP=login&USERNAME=unauthenticated&ERROR_CODE=0x00000000&ERROR_TEXT=HPDBA0521I%20%20Successful%20completion&METHOD=GE

T&URL=%2Fmjrcs-rbe%2Fjsp%2Fsecured%2FDisplayConsultDocumentsREBECOActionSecured.action%3FFROM_MENU%3Dtrue%26time%3D1582714667096%26currentMenuLabel%3Dmenu.item.rebeco.services&HOSTNAME=www.lbr.lu&AUTHNLEVEL=2&FAILREASON=&PROTOCOL=https

54

<https://guichet.public.lu/en/entreprises/gestion-juridique-comptabilite/registre-commerce/registre-beneficiaires-effectifs/declaration-beneficiaires-rbe.html>

55 https://www.lbr.lu/mjrcs-rbe/jsp/secured/DisplayUserAccountInformationAction.action?from=FROM_NEED_VALIDATE_CG&dynamicUrlForScreenChooseProcess=%2Fjsp%2Fsecured%2FDisplayConsultDocumentsREBECOActionSecured.action%3FFROM_MENU%3Dtrue%26currentMenuLabel%3Dmenu.item.rebeco.services%26time%3D1582714667096

56

https://ec.europa.eu/commission/presscorner/detail/en/IP_18_6251

57

<https://registry.mbr.mt/ROC/index.jsp#companySearch.do?action=companyDetails>

58 https://www.mfsa.mt/wp-content/uploads/2018/12/CLP_Cos-Act-Register-of-Beneficial-Owners-Regs.pdf;

<https://registry.mbr.mt/ROC/index.jsp#companySearch.do?action=companyDetails>

59

<https://www.foxsuurenbroek.nl/2019/12/invoering-van-het-ubo-register-in-2020/>

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<https://notarishuitsing.notaservices.nl/content/ubo-register-voorjaar-2020-van-start>;

<https://www.zedra.com/news-events/news/ubo-registers-in-the-netherlands-and-luxembourg-an-update/>;

<https://www.regulationtomorrow.com/the-netherlands/further-delay-of-5mld-implementation-in-the-netherlands/>

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<https://notarishuitsing.notaservices.nl/content/ubo-register-voorjaar-2020-van-start>;

<https://www.zedra.com/news-events/news/ubo-registers-in-the-netherlands-and-luxembourg-an-update/>;

<https://www.regulationtomorrow.com/the-netherlands/further-delay-of-5mld-implementation-in-the-netherlands/>

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https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

63 <http://crbr.podatki.gov.pl/>;

<https://crbr.podatki.gov.pl/adcrbr/#/wyszukaj>

64 <https://ekrs.ms.gov.pl/web/wyszukiwarka-krs/strona-glowna/index.html>

65

<https://prod.ceidg.gov.pl/CEIDG/CEIDG.Public.UI/Search.aspx>

66 <https://publicacoes.mj.pt/Pesquisa.aspx>

67 Susana Coroado, Vice-chair, Transparency International Portugal, by email

68

https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

69 Response of the Romanian government to our request for information; application form to apply for access to the register can be downloaded from <https://www.onrc.ro/index.php/en/informatii-2/information-on-beneficial-owners>

70 Response of the Romanian government to our request for information

71

https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

72 Response of the Slovakian government to our request for information

73

https://register.openownership.org/data_sources/sk-rpvs-register

74 <https://www.openownership.org/what-we-do/the-beneficial-ownership-leadership-group/>

75

<https://www.justice.gov.sk/Stranky/aktualitadetail.aspx?announcementID=2611>

76

https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

77 <https://www.ajpes.si/eRDL/Iskalnik/Javni>

78 <https://www.ajpes.si/nastavitve/uporabnik.asp>

79 Response of the Slovenian government to our request for information

80 <https://www.ajpes.si/eRDL/Iskalnik/Javni>

81

https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

82 <https://globalcompliancenews.com/spain-disclose-beneficial-owner-20180418/>

83

https://ec.europa.eu/commission/presscorner/detail/en/inf_20_202

⁸⁴ <https://ec.europa.eu/digital-single-market/en/news/national-eids-six-countries-available-eu-citizens-use-cross-border>;
<https://eid.bolagsverket.se/bks-eid-web/discovery.xhtml?entityID=https%3A%2F%2Feid.bolagsverket.se%2Fshibboleth%2Fmetadata&ret urn=https%3A%2F%2Fhuvudman.bolagsverket.se%2Fshibboleth.sso%2Flogin%3FSAMLDS%3D1%26target%3Dss%253Amem%253A2b0f45d01b196eea>

66741cbfd1fe5cb55743d666be5ebafa3e29bfaa5c594ac7&policy=eidas (chose 'Foreign eID')

⁸⁵ <https://bolagsverket.se/en/info/buy/e-services/company-information/customer-registration-1.5250>

⁸⁶

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/860491/5MLD_Consultation_Response.pdf