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Answer given by Mr McGrath
on behalf of the European Commission
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EU company law acquis does not harmonise any aspect of the company liquidation procedure outside of insolvency. Liquidation is entirely under Member State laws for both limited liability companies and commercial partnerships. Therefore, the Commission does not collect data about liquidations from Member States.

To tackle abuse and fraud, Directive (EU) 2017/1132, as amended by Directives (EU) 2019/1151 and 2025/25, provides for increased cross-border transparency and accessibility of company information, including about groups of companies, coupled with strengthened national requirements for preventive legality checks during incorporation, making information in business registers more accurate and reliable. By making such information easily and reliably accessible across the EU, these measures empower stakeholders to perform better due diligence and allow national authorities to better assess and detect fraudulent activities.

In particular, Article 14 of Directive (EU) 2017/1132 provides that, for the protection of third parties' interests, basic information about the liquidation procedure should be publicly available in the national business register where each company is registered, and through the Business Register Interconnection System at EU level. As a result, everyone has access to information on the company statutes and their amendments, the winding-up of the company, the appointment of liquidators and any termination of a liquidation.