

FROM REAL ESTATE TO YACHTS: WHAT DO WE KNOW ABOUT ASSETS ACROSS THE EU?

Annex

OVERVIEW OF BENEFICIAL OWNERSHIP REGISTERS

BENEFICIAL OWNERSHIP REGISTERS FOR LEGAL ENTITIES

Country	Name of register	Responsible authority
European Union	Beneficial ownership registers interconnection system (BORIS)	European Commission Directorate-General for Financial Stability, Financial Services and Capital Markets Union (DG FISMA)
France	Register of Beneficial Owners (<i>Registre des Bénéficiaires Effectifs, RBE</i>)	National Council of Commercial Court Clerks (<i>Conseil National des Greffiers des tribunaux de commerce, CNGTC</i>)
Germany	Transparency register (<i>Transparenzregister</i>)	Federal Gazette (<i>Bundesanzeiger Verlag GmbH</i>) and the supervision of Bundesverwaltungsamt (<i>Federal Office of Administration</i>)
Ireland	Central Register of Beneficial Ownership of Companies and Industrial and Provident Societies (RBO)	Companies Registration Office (CRO)
Italy	Register of Beneficial Owners (<i>Registro dei titolari effettivi</i>) - suspended as of 15 May 2025	Chambers of Commerce (<i>Camere di Commercio</i>)
Latvia	Enterprise Register (<i>Uzņēmumu reģistrs</i>)	Ministry of Justice (<i>Tieslietu ministrija</i>)
Lithuania	The Sub-System of the Information System of Beneficial Owners (<i>Juridinių asmenų dalyvių informacinės sistemos naudos gavėjų posistemis, JANGIS</i>)	State Enterprise Centre of Registers (<i>Registų centras prie Susisiekimo Ministerijos</i>)
Portugal	Central Beneficial Owner Register (Registo Central de Beneficiário Efetivo – RCBE)	Institute of Registries and Notary – (<i>Instituto dos Registos e do Notariado, IRN</i>)
Slovenia	Beneficial Owners Register (<i>Register dejanskih lastnikov</i>)	Agency of the Republic of Slovenia for Public Legal Records and Related Services (<i>Agencija Republike Slovenije za javnopravne evidence in storitve</i>)
Spain	Central Registry of Real Ownership (<i>Registro Central de Titularidades Reales, RCTIR</i>)	Directorate-General for Legal Certainty and Public Faith, Ministry of Justice (<i>Dirección General de Seguridad Jurídica y Fe Pública (Ministerio de Justicia)</i>)

BENEFICIAL OWNERSHIP REGISTERS FOR COLLECTIVE INVESTMENT UNDERTAKINGS

Country	Name of register	Responsible authority
European Union	Beneficial ownership registers interconnection system (BORIS)	European Commission Directorate-General for Financial Stability, Financial Services and Capital Markets Union (DG FISMA)
France	Register of Beneficial Owners (<i>Registre des Bénéficiaires Effectifs, RBE</i>)	National Council of Commercial Court Clerks (<i>Conseil National des Greffiers des tribunaux de commerce, CNGTC</i>)
Germany	Transparency register (<i>Transparenzregister</i>)	Federal Gazette (<i>Bundesanzeiger Verlag GmbH</i>) and the supervision of Bundesverwaltungsamt (<i>Federal Office of Administration</i>)
Ireland	Beneficial Ownership Register of Certain Financial Vehicles (CFV)	Central Bank of Ireland
Italy	Register suspended	
Latvia	Enterprise Register (<i>Uzņēmumu reģistrs</i>)	Ministry of Justice (<i>Tieslietu ministrija</i>)
Lithuania	The Sub-System of the Information System of Beneficial Owners (<i>Juridinių asmenų dalyvių informacinės sistemos naudos gavėjų posistemis, JANGIS</i>)	State Enterprise Centre of Registers (<i>Registų centras prie Susisiekimo Ministerijos</i>)
Portugal	Central Beneficial Owner Register (Registo Central de Beneficiário Efetivo – RCBE)	Institute of Registries and Notary – (<i>Instituto dos Registos e do Notariado, IRN</i>)
Slovenia	Beneficial Owners Register (<i>Register dejanskih lastnikov</i>) - Central Register	Agency of the Republic of Slovenia for Public Legal Records and Related Services (<i>Agencija Republike Slovenije za javnopravne evidence in storitve</i>)
Spain	The Central Registry of Real Ownership (<i>Registro Central de Titularidades Reales, RCTIR</i>)	Directorate-General for Legal Certainty and Public Faith -Ministry of Justice (<i>Dirección General de Seguridad Jurídica y Fe Pública (Ministerio de Justicia)</i>)

BENEFICIAL OWNERSHIP REGISTERS FOR LEGAL ARRANGEMENTS

Country	Name of Register	Responsible authority
European Union	Beneficial ownership registers interconnection system (BORIS)	European Commission - Directorate-General for Financial Stability, Financial Services and Capital Markets Union (DG FISMA)
France	Fiducies (civil law): National Register of Fiducies (<i>Registre national des fiducies</i>) Trusts (common law): Public Register of Trusts (<i>Registre public des trusts</i>)	Fiducies & Trusts: Minister for the Budget, Directorate General of Public Finances (<i>Ministre chargé du budget, Direction Générale des Finances Publiques, DGFiP</i>)
Germany	Transparency register (<i>Transparenzregister</i>)	Federal Gazette (<i>Bundesanzeiger Verlag GmbH</i>) and the supervision of Bundesverwaltungsamt (Federal Office of Administration)

Ireland	Central Register of Beneficial Ownership of Trusts (CRBOT)	Office of the Revenue Commissioners (Irish Tax and Customs)
Italy		
Latvia	Enterprise Register (<i>Uzņēmumu reģistrs</i>)	Ministry of Justice (<i>Tieslietu ministrija</i>)
Lithuania	The Sub-System of the Information System of Beneficial Owners - (<i>Juridinių asmenų dalyvių informacinės sistemos naudos gavėjų posistemis, JANGIS</i>)	State Enterprise Centre of Registers (<i>Registų centras prie Susisiekimo Ministerijos</i>)
Portugal	Central Beneficial Owner Register (<i>Registo Central de Beneficiário Efetivo – RCBE</i>)	Institute of Registries and Notary – (<i>Instituto dos Registos e do Notariado, IRN</i>)
Slovenia	Beneficial Owners Register (<i>Register dejanskih lastnikov</i>)	Agency of the Republic of Slovenia for Public Legal Records and Related Services (<i>Agencija Republike Slovenije za javnopravne evidence in storitve</i>)
Spain	The Central Registry of Real Ownership (<i>Registro Central de Titularidades Reales, RCTIR</i>)	Directorate-General for Legal Certainty and Public Faith -Ministry of Justice (<i>Dirección General de Seguridad Jurídica y Fe Pública (Ministerio de Justicia)</i>)

OVERVIEW OF ASSET REGISTERS

LEGAL ENTITIES

Country	Name of register	Responsible authority
European Union	N/A	N/A
France	Commercial Register (<i>Registre du commerce et des sociétés - RCS</i>)	National Council of Commercial Court Clerks (<i>Conseil National des Greffiers des tribunaux de commerce, CNGTC</i>)
	National Companies Register (<i>Registre national des entreprises, RNE</i>) ¹	National Institute of Industrial Property (<i>Institut National de la Propriété Industrielle, INPI</i>)
Germany	Company register (<i>Unternehmensregister</i>)	Federal Gazette (<i>Bundesanzeiger Verlag GmbH</i>)
Ireland	Register of companies & CRO's Open Data Portal	Companies Registration Office (CRO)
Italy	Business Register (<i>Registro delle Imprese</i>)	Chambers of Commerce (<i>Camere di Commercio</i>), with support from <i>Unioncamere</i>
Latvia	Enterprise Register (<i>Uzņēmumu reģistrs</i>)	Minister for Justice
Lithuania	Register of Legal Entities (<i>Juridinių asmenų registras</i>)	State Enterprise Centre of Registers (<i>Registų centras prie Susisiekimo Ministerijos</i>)
Portugal	Publications of Corporate Acts and other entities (<i>Publicações de Atos Societários e de outras entidades</i>)	Institute for Financial Management and Justice Equipment (<i>Instituto de Gestão Financeira e Equipamentos da Justiça, IGFEJ</i>)
Slovenia	Business Register of Slovenia (<i>Poslovni register Slovenije</i>)	Agency of the Republic of Slovenia for Public Legal Records and Related Services (<i>Agencija Republike Slovenije za javnopravne evidence in storitve</i>)
Spain	Commercial Register (<i>Registro Mercantil</i>)	Association of Property Registrars of Spain (<i>Colegio de Registradores de España</i>)

BANK ACCOUNTS

Country	Name of Register	Responsible authority
European Union	Bank account registers interconnection system (BARIS)	European Commission - Directorate-General for Financial Stability, Financial Services and Capital Markets Union (DG FISMA)
France	National register of banks accounts (<i>fichier national des comptes bancaires et assimilés, FICOBA</i>)	Minister for the Budget, Directorate General of Public Finances (<i>Ministre chargé du budget, Direction Générale des Finances Publiques, DGFIP</i>)

¹ Note: The RNE is a centralised register for all legal entities, active since January 2023. New entities must register with the RNE. The RCS, covering only commercial entities, still exists but its data is now integrated into the RNE.

Germany	automated account retrieval procedure	Federal Financial Supervisory Authority (<i>Bundesanstalt für Finanzdienstleistungsaufsicht, BaFin</i>)
Ireland	Ireland Safe Deposit Box, Bank and Payment Accounts Central Bank of Ireland Register (ISBAR)	
Italy	The Bank and financial accounts archive (<i>L'archivio dei rapporti finanziari</i>)	Revenue Agency (<i>L'Agenzia delle Entrate</i>)
Latvia	Account Register (<i>Kontu reģistrs</i>)	State Revenue Service (<i>Valsts ieņēmumu dienests</i>).
Lithuania	Taxpayer Register (<i>Mokesčių mokėtojų registras</i>)	State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (<i>Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos</i>)
Portugal	Bank Account Database (<i>Base de Dados de Contas</i>)	Bank of Portugal (<i>Banco de Portugal</i>)
Slovenia	Register of Transactional Accounts (<i>Register transakcijskih računov</i>)	Agency of the Republic of Slovenia for Public Legal Records and Related Services (<i>Agencija Republike Slovenije za javnopravne evidence in storitve</i>)
Spain	Financial Ownership Titleholder File (<i>Fichero de Titularidades Financieras, FTF</i>)	SEPBLAC - Executive Service of the Commission for the Prevention of Money Laundering and Monetary Offence (<i>Servicio Ejecutivo de la Comisión de Prevención del Blanqueo de Capitales e Infracciones Monetarias</i>)

LAND AND REAL ESTATE

Country	Name of Register	Responsible authority
France	Land registry index (<i>fichier immobilier</i>)	The land registration authorities (<i>services de publicité foncière, SPF</i>)
Germany	Land registers (<i>Grundbuch</i>)	Land registry office (<i>Grundbuchamt</i>) at local courts (<i>Amtsgericht</i>)
Ireland	Land Registry	Irish Lands (<i>Tailte Éireann</i>)
Italy	Cadaster (<i>Catasto</i>) and Land Register (<i>Registri Immobiliari</i>) or sometimes called <i>banca dati ipotecaria</i>	Revenue Agency (<i>L'Agenzia delle Entrate</i>)
Latvia	State Unified Computerised Land Register (<i>Valsts vienotā datorizētā zemesgrāmata</i>)	Court Administration of the Republic of Latvia (<i>Latvijas Republikas Tiesu administrācija</i>)
Lithuania	Real Property Register and Cadastre of Lithuania (<i>Lietuvos nekilnojamojo turto kadastras ir registras</i>)	State Enterprise Centre of Registers (<i>Registų centras prie Susisiekimo Ministerijos</i>)
Portugal	Land registry (<i>Registo Predial</i>)	Institute of Records and Notaries (<i>Instituto dos Registos e do Notariado - IRN</i>)
Slovenia	Land register (<i>Zemljiška knjiga</i>)	Surveying and Mapping Authority of the Republic of Slovenia, Ministry of Natural Resources and Spatial Planning (<i>Geodetska uprava Republike Slovenije, Ministrstvo za naravne vire in prostor</i>)
Spain	Land Registry (<i>Registro de la Propiedad</i>)	Association of Property Registrars of Spain (<i>Colegio de Registradores de la Propiedad y Mercantiles de España</i>)

MOTOR VEHICLES

Country	Name of Register	Responsible authority
France	Vehicle registration system (<i>système d'immatriculation des véhicules, SIV</i>)	National Secure Documents Agency (<i>l'Agence nationale des titres sécurisés, ANTS</i>)
Germany	Central vehicle register (<i>Zentrales Fahrzeugregister, ZFZR</i>)	Federal Motor Transport Authority (<i>Kraftfahrt-Bundesamt</i>)
Ireland	National Vehicle and Driver File (NVDF)	Department of Transport
Italy	Public Car Register (<i>Pubblico Registro Automobilistico, PRA</i>) - data concerning the ownership and sale and purchase of vehicles	Public Car Register: (<i>L'Automobile Club d'Italia, ACI</i>) under the supervision of the Ministry of Infrastructures and Transport (<i>Ministero delle infrastrutture e dei trasporti</i>)
	National Archive of Vehicles (<i>Archivio Nazionale dei Veicoli</i>) - information concerning the legal requirements for vehicle circulation	National Archive of Vehicles: Ministry of Infrastructures and Transport (<i>Ministero delle infrastrutture e dei trasporti</i>)
Latvia	State register of vehicles and their drivers (<i>Transportlīdzekļu un to vadītāju valsts reģistrs</i>)	Road Traffic Safety Directorate (<i>Ceļu satiksmes drošības direkcija, CSDD</i>)
Lithuania	Register of Vehicles (<i>Kelių transporto priemonių registras</i>) and Register of Vehicle Drivers (<i>Transporto priemonių savininkų apskaitos informacinė sistema</i>)	The Joint Stock Company REGITRA
Portugal	Vehicle registry database (<i>Base de dados do registo de automóveis</i>)	Institute of Records and Notaries (<i>Instituto dos Registos e do Notariado - IRN</i>)
Slovenia	"Records of registered vehicles (<i>Evidenca registriranih vozil</i>)"	Ministry of Infrastructure (<i>Ministrstvo za infrastrukturo</i>)
Spain	DGT Vehicle Register (<i>Registro de Vehículos de la DGT</i>)	The Directorate-General for Traffic (<i>Dirección General de Tráfico, DGT</i>)

WATERCRAFT

Country	Name of Register	Responsible authority
France	Seagoing: French International Register (<i>Registre International Français, RIF</i>) - only for commercial watercrafts that navigate on maritime seas	Ministry of the Sea (<i>Ministère de la Transition écologique, de la Biodiversité, de la Forêt, de la Mer et de la Pêche</i>)
	Single Maritime Portal (<i>Portail Unique Maritime, PUMA</i>) - only for pleasure watercraft that navigate on maritime seas	
	Inland: SIMBA (<i>Système d'Immatriculation des Bateaux</i>)	
Germany	Sea ship registers (<i>Seeschiffregister</i>)	Local courts (<i>Amtsgericht</i>)
	Inland waterway register (<i>Binnenschiffregister</i>)	

Ireland	Registers of ships	Department of Transport – overall responsibility for ships' registration Office of the Revenue Commissioners (Irish Tax and Customs) – responsible for maintaining registers of ships for each of the 13 'Ports of Registry' in Ireland
Italy	Central Telematics Archive of Recreational Boats (<i>Archivio telematico centrale delle unità da diporto</i>) International Boat Registry (<i>Registro delle navi adibite alla navigazione internazionale</i>)	Department of Transport and Shipping, Ministry of Infrastructure and Transport (<i>DIP per i trasporti e la navigazione, Ministero delle Infrastrutture e dei trasporti</i>)
Latvia	The Ship Register (Latvijas Kuģu reģistrs)	Maritime Administration of Latvia (<i>Latvijas Jūras administrācija</i>)
Lithuania	Seagoing: Register of Seagoing Ships of the Republic of Lithuania (<i>Lietuvos Respublikos jūrų laivų registras</i>) Inland: Register of Inland Waterway Vessels (<i>Lietuvos Respublikos vidaus vandens laivų registras</i>).	Lithuanian Transport Safety Administration (<i>Lietuvos transporto saugos administracija</i>)
Portugal	National System of watercraft (<i>Sistema Nacional de Embarcações e Marítimos – SNEM</i>)	Directorate-General for Natural Resources, Safety, and Maritime Services (<i>Direção-Geral de Recursos Naturais, Segurança e Serviços Marítimos, DGRM</i>)
Slovenia	Sea Vessels Register (central), (<i>Vpisnik morskih čolnov</i>) Inland Navigation Boat Register (local) (<i>Vpisnik čolnov celinske plovbe</i>)	Sea Vessels Register: Slovenian Maritime Administration, Ministry of Infrastructure (<i>Uprava Republike Slovenije za pomorstvo, Ministrstvo za infrastrukturo</i>) Inland Navigation Boat Register: the administrative unit (municipality) where the boat is located and used
Spain	Central Maritime Registry of all vessels (<i>Registro Marítimo Central de todos los buques</i>)	General Directorate of the Merchant Marine (<i>Dirección General de la Marina Mercante</i>)

AIRCRAFT

Country	Name of Register	Responsible authority
France	Aircraft registration register (<i>Registre d'immatriculation des aéronefs</i>)	French Civil Aviation Authority (<i>Direction Générale de l'Aviation Civile</i>) within the Ministry of Transport
Germany	Aircraft register (<i>Luftfahrzeugrolle</i>)	Federal Aviation Authority (<i>Luftfahrt-Bundesamt</i>)
Ireland	Irish Aircraft Register	Irish Aviation Authority (IAA)
Italy	National Aeronautical Registry (<i>Registro Aeronautico Nazionale</i>)	Italian Civil Aviation Authority (<i>Ente Nazionale per l'Aviazione Civile</i>)
Latvia	Civil Aviation Aircraft Register (<i>Civilās aviācijas gaisa kuģu reģistrs</i>)	Civil Aviation Agency (<i>Civilās aviācijas aģentūra</i>)

Lithuania	Register of Civil Aircraft (<i>Civilinių orlaivių registras</i>)	Transport Competence Agency (<i>Transporto kompetencijų agentūra prie Lietuvos Respublikos vidaus reikalų ministerijos automobiliai, transportas</i>)
Portugal	National Aeronautical Register (<i>Registo Aeronáutico Nacional - RAN</i>)	National Authority of Civil Aviation (<i>Autoridade Nacional de Aviação Civil - ANAC</i>)
Slovenia	Aircraft Register of the Republic of Slovenia (<i>Register zrakoplovov Republike Slovenije</i>)	Civil Aviation Agency Slovenia (<i>Javna agencija za civilno letalstvo</i>)
Spain	Aircraft Registration Register (<i>Registro de matriculación de aeronaves</i>)	Spanish Aviation Safety and Security Agency (<i>Agencia Estatal de Seguridad Aérea</i>) – Ministry of Transport and Sustainable Mobility (<i>Ministerio de Transporte y Movilidad Sostenible</i>)

SHAREHOLDER IN COLLECTIVE INVESTMENT UNDERTAKINGS

Country	Name of Register	Responsible authority
Spain	Database of collective Investment Undertakings (<i>Instituciones de Inversión Colectiva</i>)	National Securities Market Commission (<i>Comisión Nacional del Mercado de Valores, CNMV</i>)

SPECIAL REGISTERS

Country	Name of Register	Responsible authority
Spain	Movable Property Registry (<i>Registro de Bienes Muebles</i>)	Ministry of Justice (<i>Ministerio de Justicia</i>)

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Reporting requirements for bank account registers

Country	List of references
Current EU framework	European Parliament and Council (2018). Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, and amending Directives 2009/138/EC and 2013/36/EU. Official Journal of the European Union, L 156, 43–74. <i>Article 32a</i> . https://eur-lex.europa.eu/eli/dir/2018/843/oj
Upcoming EU framework	European Parliament and Council of the European Union (2024). Directive (EU) 2024/1640 of 31 May 2024 on the mechanisms to be put in place by Member States for the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Directive (EU) 2019/1937, and amending and repealing Directive (EU) 2015/849. Official Journal of the European Union, L 1640, 19 June 2024. <i>Article 16</i> . Available at: https://eur-lex.europa.eu/eli/dir/2024/1640/oj/eng
France	French Republic. Bank Account File (Ficoba). Retrieved 08.05.2025 from: https://www.service-public.fr/particuliers/vosdroits/F2233 French Republic. General Tax Code. <i>Article 164 FB</i>. Available at: https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069576/LEGISCTA000006146941/#LEGISCTA000006146941 <i>Interview conducted by Transparency International France on 09.01.2025 with the General Directorate of Public Finances</i>
Germany	BaFin (2020). <i>General decree on the order to store data in a file system pursuant to § 24c (1) KWG</i>. Retrieved 09.04.2025 from: https://www.bafin.de/SharedDocs/Veroeffentlichungen/DE/Aufsichtsrecht/Verfuegung/vf_201204_virtuelle_iban_gw.html#:~:text=der%20Allgemeinverf%C3%BCgung%20an%3A-1.,1%20KWG%20zu%20erfassen. Federal Republic of Germany. Banking Act in the version published on 9 September 1998 (Federal Law Gazette I p. 2776), last amended by Article 9 of the Act of 28 February 2025 (Federal Law Gazette 2025 I No. 69). <i>Section 24</i>. Available at: https://www.gesetze-im-internet.de/kredwg/BJNR008810961.html German Federal Central Tax Office (2025, April 24). <i>Answer provided via email to Netzwerk Steuergerechtigkeit</i>.
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Italy	Italian Republic. Presidential Decree no. 605 of 29 September 1973. <i>Article 7</i>. Available at: https://www.normattiva.it/uri-res/N2Ls?urn:nir:presidente.repubblica:decreto:1973-09-29:605 Italian Republic. Provision of 23 May 2022, n. 176227/2022. <i>Annex 2</i>. Available at: https://www.agenziaentrate.gov.it/portale/web/guest/provvedimento-del-23-maggio-2022. Italian Revenue Agency (2025, March 07). <i>Answer provided via email to Transparency International Italy</i>.
Latvia	Latvian State Revenue Service (2025, March 04). <i>Answer provided via email to Transparency International Latvia</i>. Latvian State Revenue Service (2025, February 14). <i>Answer provided via email to Transparency International Latvia</i>.
Lithuania	Lithuanian State Tax Inspectorate (2025, February 26). <i>Answer provided via email to Transparency International Lithuania</i> .

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Beneficial ownership reporting requirements for foreign legal entities and arrangements

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Italy	Gianni & Origoni. <i>Italian Ultimate Beneficial Owners Register ("UBOR"): Trusts and similar entities, 16 November 2023.</i> Retrieved 9.5.2025 from: https://www.gop.it/doc_pubblicazioni/1102_74d07lw6qy_eng.pdf?italian

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