

Abstract: This thesis deals with the mobility of companies within the European Union and the actual scope of freedom of establishment. The aim of this thesis is to analyze the possibilities of conducting business with cross-border element taking into account the developments in this area with a special focus on options to transfer the seat in the light of the milestone judgments of the Court of Justice. European law also offers an opportunity for conducting business using European entities, which shall reflect the needs of cross-border activities. The present state is moreover evaluated with respect to the currently proposed legislation.