

Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (codification) (Text with EEA relevance)

TITLE I

**GENERAL PROVISIONS AND THE ESTABLISHMENT AND
FUNCTIONING OF LIMITED LIABILITY COMPANIES**

CHAPTER IV

Capital maintenance and alteration

Section 1

Capital requirements

Article 46

Assets

Subscribed capital may be formed only of assets capable of economic assessment. However, an undertaking to perform work or supply services may not form part of those assets.