



The Global Language of Business

Managing GS1 Licences, GTINs & GLNs During Mergers & Acquisitions

Industry Guidance Summary for legal and M&A teams

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Purpose of this document

The Consumer Goods Forum (CGF) Data Driven Value Chain (DDVC) Committee launched a workstream in early 2025 to partner with GS1 to publish best practice guidance of global identification licensing, especially for companies that have complex M&A landscapes. The aim is to streamline GTIN management during corporate restructuring to ensure operational continuity and compliance. This document will raise awareness of the importance of global identification management, describe the key challenges being addressed, and raise awareness of resources, guidelines and training available to help establish internal company best practices and business processes.

1 GS1 Federation and how GS1 Licencing works

1.1 GS1 Federation

- **GS1 is a Federation** of more than 100 Member Organisations (MOs) each focusing on serving companies in a particular country or region.
- Each MO is a **separate legal entity**. While all follow the **global GS1 standards**, each operates **under its own terms and conditions** and service offerings.
- When a user company wants to create GS1 identification keys (like GTINs or GLNs), it signs a **contractual agreement with [a GS1 Member Organisation](#)**.

This agreement:

- Grants the right to use a **GS1 Company Prefix (GCP)** (or sometimes individual GTINs, for smaller companies).
- Specifies the **terms of use, fees, responsibilities, and duration of use**.

1.2 1.2 The GS1 Company Prefix (GCP)

A **GS1 Company Prefix (GCP)** is a licensed number of a variable number of digits, issued by a GS1 Member Organisation (MO) to a user company. This license enables the company to create **GS1 identification keys**, such as the GTIN (Global Trade Item Number), the **GLN** (Global Location Number) and [other GS1 identifiers](#)

- ✓ the GCP **enables the user** to create GS1 identification keys for products, companies, locations, etc. The keys—not the GCP by itself—are used to uniquely identify products, companies, locations, and more.
- ✓ the GCP can indicate which GS1 Member Organisation issued the prefix and the company that licenced the GCP. It does not indicate where a product was made or distributed.

1.3 1.3 The Global trade identifier number (GTIN)

The Global Trade Item Number (GTIN) is the most used GS1 identification key and is the **number under the barcode of a product, most often an EAN/UPC barcode (see example below)**. It is used to uniquely identify trade items throughout the supply chain. Each trade item that is different from another has its own separate GTIN. It is often printed on the product.



- ✓ GTINs are generated by the user company from their GCP (manually or with GS1 tools). Depending on the chosen capacity and length, a single GCP can generate many GTINs which can then be assigned to any product in the company's portfolio.

2 M&A important considerations

- A GS1 licence (for a GCP Company Prefix or individual GTINs) is issued to a **specific legal entity**.
- **GS1 Licences do not automatically transfer** in the event of an acquisition, merger, or spin-off, this needs to be:
 - Specified in the M&A/spin-off agreement between the parties
 - Enacted by informing the issuing GS1 Member Organisation(s) of any change in legal ownership. As each MO is a separate legal entity with different requirements, you may need to provide different paperwork and/or sign updated contracts with more than one GS1 Member Organisation.
- A **GCP cannot be split** between entities meaning only one company/legal entity can retain a specific GS1 GCP.
- Multinationals can have a **complex GCP landscape** (licences/contracts with multiple GS1 Member Organisations, multiple legal entities/subsidiaries contracting with GS1, historical licences from past M&As etc.)

3 M&A standard guidelines

The [GS1 general specifications standard](#) is the definitive source for information on how identification keys, data attributes and barcodes must be managed in business applications and sections 1.5 and its subsection details rules and guidance related to license management related to mergers, acquisition and spinoffs. In summary:

When a company undergoes a legal status change — such as an **acquisition, merger, partial purchase, split, or spin-off** — specific guidelines apply:

Merger & full Acquisition

- The acquiring company may take over the GS1 licence(s) of the acquired company, including the right to use existing GCPs, GTINs and other keys.
- OPTION 1: The buying company adopts and uses the selling company's GS1 Company Prefix and keeps the GS1 ID Keys already allocated.
- OPTION 2: The buying company phases their own GS1 ID Keys created from their own GS1 Company Prefix (either they already hold the licence or they need to contract from a GS1 Member Organisation)

Partial Acquisitions, split and spinoff:

- Case 1: The selling company may transfer the GS1 licences and notify the relevant MO(s) that they have sold their brand/division/range of items, and authorising the transfer of their GS1 Company Prefix to the buying company
- Case 2: The selling company does not transfer the GS1 licences associated with the range of products being sold. In this case the buying company should allocate new GS1 Identifiers from their own GS1 Company Prefix within one year (either they already hold a licence or they need to contract from a GS1 Member organisation).

Important notes:

- Allocating new GTINs to products can **be linked to costs**: the cost of reprinting GTINs and barcodes on products, the cost of notifying all trade parties and the cost of listing (it is common practice for retailers to charge a fee per product when introducing new GTINs).
- Each GS1 Company Prefix can be transferred or retained by one, and only one legal entity. The decision should be part of the legal arrangements that set up the new companies and companies **should notify** their GS1 MO of any changes within one year.
- **All involved parties must keep records** of GS1 keys used and ensure adherence to allocation and non-reuse rules.

4 M&A checklist

Phase 1: Assessment (note: this should be done on a yearly basis for your own company)

- Do inventory of all GS1 licences (GCPs, GTINs, GLNs) across entities and signatories
- Map which MO issued the licences and contact person at MO

Phase 2: Planning

- Identify legal entities changing status and related licences
- Decide whether to transfer existing prefixes or re-identify
- Consult with all involved MOs on the process and required paperwork
- Build transition plan for already allocated keys (GTIN changes, GLN changes (site closures, new sites) etc.

Phase 3: Execution

- Submit transfer or update forms (varies by MO)/ Sign any necessary new contracts with Mos
- Update internal and partner systems (ERP, GDSN, e-commerce, etc.)
- Communicate new GTIN/GLN info to trading partners

Note: Other topics of interest identified by the CGF DDVC members that are not included in this document and would require additional discovery and legal guidance include:

- *What is the divesting company's responsibilities?*
- *What is the rule for Joint ventures?*
- *QR codes and mergers and acquisitions?*
- *Temporary service agreements?*