

Founding of a GmbH & Co KG

Here you will find all the steps required to set up a GmbH & Co KG:



- ☐ Founding of the GmbH as a general partner
 - Articles of association of general partner GmbH and further steps: see the checklist for the founding of a GmbH
- ☐ Founding of a limited partnership (KG), together with a GmbH as general partner (GmbH & Co KG)
 - Partnership agreement of KG (no form prescribed)
 - Minimum contents of partnership agreement
 - > Name and Commercial Register number of general partner GmbH and name and date of birth of limited partners
 - > Name and registered office of partnership
 - > Legal form
 - > Date partnership agreement was concluded
 - > Subject matter of the company
- ☐ Application for registration with the Commercial Register by all of the partners, both by general partner GmbH and all of the limited partners (with notarial certification of signatures)
- ☐ Specimen signatures of managing directors of general partner GmbH (with notarial certification of signatures)
- ☐ If foreign companies as partners, evidence of their identity must be provided (e.g. by submitting extracts from a foreign Commercial Register or confirmation by a foreign Commercial Register or Chamber of Commerce)

Notes:

- Under certain circumstances, an obligation exists to appoint a supervisory board for the general partner GmbH, if more than 300 members of staff are employed on an annual average
- Audited annual financial statements prescribed by law in the case of "mid-sized" and "large" GmbH & Co KGs and if a legal obligation exists to establish a supervisory board
- Legal requirement to submit annual financial statements to the Commercial Register

