

Checklist – formation of a GmbH & Co KG

- Formation of a GmbH as a general partner
 - Articles of association for general partner GmbH and further steps: see checklist for formation of GmbH
- Formation 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. 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
- Specimen signatures of managing directors of general partner GmbH (in notarised form)
- Where there are 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)
- Application for registration with Commercial Register by all of the partners, both by general partner GmbH and all of the limited partners (with notarised signatures)

Notes:

- There is, in certain circumstances, an obligation to appoint a supervisory board for the general partner GmbH when a total of 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 when the law requires a supervisory board.
- Legal requirement to submit annual financial statements to Commercial Register