

General Commercial Partnership

The general commercial partnership (*Offene Handelsgesellschaft, oHG*) is the classic partnership form for small and medium-sized enterprises (SMEs). Its structure corresponds to the civil partnership (GbR). Every GbR that runs a commercial enterprise (a business enterprise of a type or size requiring business operations to be set up in a commercial manner) automatically qualifies as an oHG. Accounting regulations for an oHG are stricter than those for a GbR.

In order to establish an oHG, two or more partners must conclude a partnership agreement. It is advisable for the partnership agreement to be made in writing. All partners are jointly and severally liable for the oHG's debts and liabilities.

The oHG must be entered in the commercial register and registered with the local trade office. The application to the commercial register must be made by all partners and be certified and filed by a notary. The total expenses for registration vary, but generally a cost of approximately EUR 400 can be expected.

For more information on business registration please read:

- [Business Registration](#) ▶



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