

GmbH & Co. KG

The GmbH & Co.KG is a limited partnership (KG) in which the general partner (*Komplementär*) is a limited liability company (GmbH). The GmbH is fully liable for the GmbH & Co. KG's debts and liabilities. The liability of the limited partners (*Kommanditisten*) is limited to their respective share of the partnership capital.

This hybrid form is suitable for entrepreneurs wishing to limit their liability while enjoying the flexibility of a non-incorporated business. Because of its flexibility, the legal form GmbH & Co. KG is especially appropriate for medium-sized businesses and family companies.

The GmbH & Co.KG is established through conclusion of a partnership agreement between the general partner and the limited partners (advisably in writing). Typically, the shareholders of the general partner (GmbH) are identical to the limited partners of the KG.

In line with the registration formalities of the KG, the GmbH & Co KG must be entered in the commercial register and registered with the local trade office. The liability of the limited partner will become limited once the KG and the subscribed partnership contribution are registered in the commercial register.

The application to the commercial register must be made by all partners and be certified and submitted by a notary. The total costs for registration vary, but EUR 400 can be used as a guideline value.

For detailed information on business registration procedures please refer to the following site:

- [Business Registration](#) ▶



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