

Overview of Different Legal Forms of Companies in Germany

Legal/Establishment Form	Legal Liability	Minimum Capital	Number of Persons Required	Establishing Formalities
Dependent Branch Office (<i>Unselbstständige Zweigniederlassung</i>)	Subject to the head office legal company form	None required	Minimum one person	Very low
Autonomous Branch Office (<i>Selbstständige Zweigniederlassung</i>)	Subject to the head office legal company form	None required	Minimum one person	Moderate
Civil Law Partnership (<i>GbR</i>)	Personal Unlimited Liability	None required	Minimum two partners	Very low
General Commercial Partnership (<i>oHG</i>)	Personal Unlimited Liability	None required	Minimum two partners	Low-Moderate
Limited Partnership (<i>KG</i>)	Limited partner: liability limited to shares. General partner: personal unlimited liability	None required	Minimum two partners	Low-Moderate
Corporate Partnership (<i>GmbH & Co. KG</i>)	Limited partner(s): liability limited to shares. General partner: GmbH, limited to own limited share capital	None required	Minimum one partner (shareholder of the general partner (GmbH) is identical to the limited partners of the KG)	Moderate-High
Private Limited Liability Company (<i>GmbH</i>)	Limited to share capital	EUR 25,000	Minimum one person	Moderate
Limited Liability Entrepreneurial Company (<i>Unternehmergeellschaft Haftungsbeschränkt/ Mini GmbH</i>)	Limited to share capital	EUR 1.00	Minimum one person	Low-Moderate
Stock Corporation (<i>AG</i>)	Limited to share capital	EUR 50,000	Minimum one person	Moderate-High

Branch Offices	Partnerships	Corporations
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