



Legal Form	Registration Trade Office	Registration Commercial Register	Registration Tax Office*	Required Minimum Capital
<b>Freelancer</b>	No	No	Yes	No
<b>Sole Proprietorship</b>				
<b>Small Trade Business Person</b>	Yes	No	No	No
<b>Commercial Business Person</b>	Yes	Yes	No	No
<b>Representative Office</b>	Yes	No	No	No
<b>Partnerships</b>				
<b>Civil Law Association (GbR)</b>	Yes	Optional	No	No
<b>General Partnership (OHG)</b>	Yes	Yes	No	No
<b>Limited Partnership (KG)</b>	Yes	Yes	No	No
<b>Partnership Company (Partnerschaftsgesellschaft)</b>	No	Partnership Register	No	No
<b>GmbH &amp; Co. KG</b>	Yes	Yes	No	25,000€
<b>Corporations</b>				
<b>Limited Liability Company (GmbH)</b>	Yes	Yes	No	25,000€
<b>Small Stock Corporation (AG)</b>	Yes	Yes	No	50,000€
<b>Limited Company (Ltd.)**</b>	Yes	Yes	No	No
<b>Trust</b>	Yes	Yes	No	No

\*A registration in the Tax Office is only necessary for freelancers. All other legal forms are automatically registered in the Tax Office once they officially register the business at the Trade Office.

\*\*A Limited Company must first be registered in the UK Companies House.