



## Schedule for the foundation of a GmbH

Establishing a GmbH requires that a particular procedure be followed from notarisation to registration

### 1. The foundation of the GmbH

By notarising the foundation of a GmbH along with articles of association (the so-called establishment record), the GmbH becomes a GmbH in formation. It is common for the signature below the application to the register of companies to be notarised and the list of shareholders to be signed at the same time.

The notary then makes the necessary copies for, inter alia, the intended financial institution and the accountant. He also sends the responsible tax authority a copy of the establishment record.

### 2. Setting up the account

After founding the GmbH, the GmbH must set up an account. As a rule, all shareholders and managing directors must present themselves at the bank. In the event that this is not possible, it is recommended that alternatives be discussed with the financial institution in advance.

Banks and savings banks require a notarised copy of the establishment record; in urgent cases, some institutions initially also accept a notarial certificate regarding the establishment. The initial contributions from the shareholders are to be paid into the account to be set up in the amount owed. It is strongly recommended that shareholders keep their deposit slip safe in the long term.

**Note:** Accounts that are set up before the establishment of the GmbH is notarised are not accounts of the GmbH. Whoever has already paid money into such accounts before the establishment of the GmbH has not effectively made the cash contribution.

### 3. Notification to the notary

After depositing the contributions, the managing director sends the notary a copy of the statement of the account from which the payments were made via e-mail or fax.

### 4. The notary submits the application documents

Now the notary submits the application to the register of companies together with the establishment record, the articles of association and the list of shareholders to the register of companies in electronic form.

### 5. Pay court costs

The register of companies initiates an invoice for court costs, which the company pays immediately up to the permissible amount for foundation expenses (see articles of association at the end).

### 6. Registration of the GmbH by the register

After receiving the court costs, the register of companies processes the application and registers the GmbH. The GmbH is now effectively established.

**Note:** The GmbH should not be active before registration in the register of companies in order to avoid pre-incorporation liability.

### 7. Notification through the notary

The notary receives a message before registration. He informs the GmbH and sends an extract from the register of companies.

### 8. Other necessary measures

Immediately after registration of the GmbH, the company management is to register the company with the responsible municipality. This is not part of the notary's tasks.

The company is also to register with the responsible financial authority. The accountant to be appointed is usually assigned this task.

Possible necessary approvals, e.g. pursuant to the German Crafts Code [*“Handwerksordnung”*] or the German Industrial Code [*“Gewerbeordnung”*] are to be obtained.

### 9. Warning

Numerous private providers with an official appearance contact newly registered companies and give the impression that a payment must be made. Proceed with caution here.



**Note**

*Our notary information is based on careful research on the legal situation. Its general nature cannot take into consideration the particulars of individual cases. The notary information only serves to provide information and is not a contractual consulting service. It can therefore not replace individual legal advice.*

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