

The German Limited Liability Company

An introduction to the Act on
Limited Liability Companies with an English
translation of the Act and samples of the
relevant documentation

by

Dr. Joachim Rosengarten

Dr. Frank Burmeister

Dr. Martin Klein

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Vorwort

Das Buch richtet sich vor allem an ausländische Juristen in Anwaltskanzleien, Unternehmen und Universitäten und soll ihnen das Verständnis der Rechtsform der GmbH und der für sie geltenden Rechtsgrundlagen erleichtern. Einer Einführung in das GmbH-Recht in englischer Sprache folgt in synoptischer Anordnung der Text des GmbH-Gesetzes mit englischer Übersetzung. Der dem Gesetzestext folgende umfangreiche Anhang soll die praktische Anschauung vertiefen. Er enthält, ebenfalls synoptisch angeordnet, in deutsch und englisch Muster eines Gesellschaftsvertrages und der sonstigen Gründungsdokumente einer GmbH sowie die Gliederung der Bilanz und der Gewinn- und Verlustrechnung einer GmbH und einen Auszug aus dem Handelsregister.

Wir freuen uns über Anregungen und Kritik von den Benutzern dieses Werkes.

Frankfurt am Main, Januar 2020

*Joachim Rosengarten
Frank Burmeister
Martin Klein*


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Foreword

The book is directed mainly to foreign lawyers in law firms, companies and universities with the aim of facilitating their understanding of the legal form of the limited liability company (*GmbH*) and the legal provisions governing it. An English introduction to the law on limited liability companies is followed, synoptically arranged, by the Act on Limited Liability Companies (GmbH-Act) and its English translation. The Appendices following the text of the GmbH-Act are meant to give an impression of the practical implications involved. They contain, again synoptically arranged in German and English, samples of the articles of association and other formation documents of a GmbH, the classification of the balance sheet and profit and loss statement of the GmbH and an extract from the commercial register.

We look forwarding to receiving suggestions and critical comments from the users of this book.

Frankfurt am Main, January 2020

Joachim Rosengarten

Frank Burmeister

Martin Klein



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Autoren

Dr. Joachim Rosengarten, Rechtsanwalt, hat an den Universitäten Hamburg und Lausanne (Schweiz) sowie an der University of California in Berkeley, School of Law (LL.M.) Jura studiert. Er ist Partner im Frankfurter Büro von HENGELER MUELLER und hat sich auf Unternehmenskäufe und Gesellschaftsrecht spezialisiert. Er ist als Rechtsanwalt in Frankfurt am Main zugelassen.

Dr. Frank Burmeister, Rechtsanwalt und Notar, hat an der Universität Hamburg Jura studiert und ein Jahr in London bei einer führenden britischen Anwaltskanzlei gearbeitet. Er ist Partner im Frankfurter Büro von HENGELER MUELLER und hat sich auf Unternehmenskäufe und Gesellschaftsrecht spezialisiert. Er ist als Rechtsanwalt in Frankfurt am Main und als deutscher Notar zugelassen.

Dr. Martin Klein, Rechtsanwalt, hat an den Universitäten Bochum und Nordkirchen Jura studiert und ein Jahr in New York bei einer führenden amerikanischen Anwaltskanzlei gearbeitet. Er ist Steuerberater und Partner im Frankfurter Büro von HENGELER MUELLER, spezialisiert auf Steuer- und Gesellschaftsrecht. Er ist als Rechtsanwalt in Frankfurt am Main zugelassen.

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Authors

Dr. Joachim Rosengarten, *Rechtsanwalt*, has studied law at the Universities of Hamburg and Lausanne (Switzerland) as well as at the University of California at Berkeley, School of Law (LL.M.). He is a partner at the Frankfurt Office of HENGELER MUELLER and has specialized in mergers and acquisitions and corporate law. He is admitted to the Frankfurt Bar.

Dr. Frank Burmeister, *Rechtsanwalt und Notar*, has studied law at the University of Hamburg and spent one year in London working with a leading UK law firm. He is a partner at the Frankfurt Office of HENGELER MUELLER and has specialized in mergers and acquisitions and corporate law. He is admitted to the Frankfurt Bar and as a German notary.

Dr. Martin Klein, *Rechtsanwalt*, has studied law at the Universities of Bochum and Nordkirchen and spent one year in New York working with a leading US law firm. He is a certified tax consultant (*Steuerberater*) and partner in the Frankfurt Office of HENGELER MUELLER, specializing in tax and corporate law. He is admitted to the Frankfurt Bar.

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