

99154049000000

Registering, changing the legal form of or closing a business (registration procedures and legal forms for carrying out business)

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/102837982/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99154049000000
Leistungsbezeichnung I	Registering, changing the legal form of or closing a business (registration procedures and legal forms for carrying out business)
Leistungsbezeichnung II	Registering, reforming or closing a business
Typisierung	11 - SDG: Allgemeine Rechte und Pflichten
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	SDG allgemeine Rechte und Pflichten (154)

Modul	Sachverhalt
Verrichtungskennung	
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Eintragung in Register (2020100), Auszüge aus Registern (2020200), Betriebsaufgabe und zeitweise Stilllegung (2160100), Betriebsübernahme (2160200), Sanierung und Insolvenz (2160300)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.12.2022
Fachlich freigegeben durch	Federal Ministry for Economic Affairs and Climate Action
Handlungsgrundlage	• [Civil Code (Bürgerliches Gesetzbuch, BGB)](https://www.gesetze-im-internet.de/bgb/) • [Law on liability for defective products (Gesetz über die Haftung für fehlerhafte Produkte)](https://www.gesetze-im-internet.de/prodhaftg/) • [Commercial Code (Handelsgesetzbuch)](https://www.gesetze-im-internet.de/hgb/index.html) • [Information requirements for consumer contracts under Article 246 of the Introductory Act to the Civil Code (Einführungsgesetz zum Bürgerlichen Gesetzbuche, EGBGB)](https://www.gesetze-im-internet.de/bgbeg/BJNR006049896.html#BJNR006049896BJNG053202123) • [Information requirements for off-premises and distance contracts other than financial services contracts (Article 246a EGBGB)](https://www.gesetze-im-internet.de/bgbeg/BJNR006049896.html#BJNR006049896BJNG053202123) • [Information requirements for e-commerce contracts (Article 246c EGBGB)](https://www.gesetze-im-internet.de/bgbeg/BJNR006049896.html#BJNR006049896BJNG053202123) • [Regulation on information and reporting obligations under the Law on alternative modes of resolution of consumer disputes

Modul

Sachverhalt

(Verbraucherstreitbeilegungsgesetz)](<https://www.gesetze-im-internet.de/vsbinfov>)

- [Craft Trade Act (Gesetz zur Ordnung des Handwerks, HwO)](<https://www.gesetze-im-internet.de/hwo/>)
- [Residence requirements for foreign start-ups](https://www.gesetze-im-internet.de/aufenthg_2004/index.html)
- [Trade Regulation (Gewerbeordnung, GewO)](<https://www.gesetze-im-internet.de/gewo/>)
- [Corporation Tax Act (Körperschaftsteuergesetz, KStG)](https://www.gesetze-im-internet.de/kstg_1977/)
- [Conversion Act (Umwandlungsgesetz, UmwG)](https://www.gesetze-im-internet.de/umwg_1995/)
- [Value Added Tax Act (Umsatzsteuergesetz, UStG)](https://www.gesetze-im-internet.de/ustg_1980/)
- <https://www.gesetze-im-internet.de/vsbinfov/>
- https://www.gesetze-im-internet.de/englisch_aufenthg/index.html
- https://www.gesetze-im-internet.de/aufenthg_2004/index.html
- https://www.gesetze-im-internet.de/englisch_prodhaftg/index.html
- https://www.gesetze-im-internet.de/ustg_1980/
- https://www.gesetze-im-internet.de/umwg_1995/
- <https://www.gesetze-im-internet.de/bgbeg/BJNR006049896.html#BJNR006049896BJNG053202123>
- <https://www.gesetze-im-internet.de/bgbeg/BJNR006049896.html#BJNR006049896BJNG053202123>
- <https://www.gesetze-im-internet.de/hgb/index.html>
- https://www.gesetze-im-internet.de/ustg_1980/
- https://www.gesetze-im-internet.de/englisch_umwg/index.html
- https://www.gesetze-im-internet.de/kstg_1977/
- <https://www.gesetze-im-internet.de/vsbinfov/>
- https://www.gesetze-im-internet.de/englisch_hgb/index.html
- <https://www.gesetze-im-internet.de/hwo/>
- https://www.gesetze-im-internet.de/englisch_bgb/index.html
- <https://www.gesetze-im-internet.de/hwo/>
- <https://www.gesetze-im-internet.de/gewo/>
- <https://www.gesetze-im-internet.de/prodhaftg/>
- <https://www.gesetze-im-internet.de/bgb/>

Modul	Sachverhalt
	https://www.gesetze-im-internet.de/kstg_1977/ https://www.gesetze-im-internet.de/gewo/
Teaser	If you want to establish an undertaking in Germany, you will have to comply with certain rules and requirements. This document provides information about establishing, running and closing an undertaking, e.g. about obtaining a trading licence.
Volltext	**Starting an undertaking and obtaining a trading licence** The main steps involved in **establishing** an undertaking are: • **registering** with different bodies • **applying** for permits • **registering** responsible persons • **proving** knowledge and resources **Legal forms** The legal form provides the legal framework within which an undertaking operates, and it has legal, personal, tax and financial consequences. An undertaking cannot exist without a legal form. If the legal form of an undertaking is unclear, the authorities will assume that it is a **sole proprietorship** or, in the case of a joint enterprise, a civil-law partnership (Gesellschaft bürgerlichen Rechts, GbR). Not all legal forms are open to all professions. Tradespersons for example, have different options from freelancers. Almost all legal forms can be sorted into the following categories. **Sole proprietorships**(Einzelunternehmen) include: • registered merchants • small tradespersons

Modul

Sachverhalt

- freelancers

****Partnerships**** (Personengesellschaften) include:

- ****civil-law partnerships**** (Gesellschaften bürgerlichen Rechts, GbR)
 - ****general commercial partnerships**** (Offene Handelsgesellschaften, OHG)
 - ****professional partnerships**** (Partnergesellschaften, PartG)
 - ****limited partnerships**** (Kommanditgesellschaften, KG)

****Corporations**** (Kapitalgesellschaften) include:

- ****private limited companies**** (Gesellschaften mit beschränkter Haftung, GmbH)
 - ****undertaking companies**** , with limited liability (Unternehmergesellschaften, haftungsbeschränkt, UG)
 - ****public limited companies**** (Aktiengesellschaften, AG)

Joint enterprises may also wish to consider adopting the legal form of a ****registered cooperative society**** (_eingetragene Genossenschaft, eG_). The main difference between sole proprietorships, partnerships and corporations is the extent of their members ****liability****. With sole proprietorships and partnerships, the members ****personal assets**** are at risk. With corporations, the members ****liability**** is limited to their ****contributions****.

****No minimum capital**** needs to be raised in order to establish a ****sole proprietorship or a partnership****. The member(s) is(are) also responsible for ****managing**** the undertaking. The bureaucratic effort involved in establishing and subsequently operating an undertaking with one of these legal forms is relatively ****manageable****.

Modul

Sachverhalt

With **corporations**, the members usually have to make a **minimum contribution**. With private limited companies (GmbHs), this is EUR 25 000. The bureaucratic effort is **higher** overall. The members must, for example, involve a notary when they establish the undertaking, and they must thereafter submit regular **balance sheets**. The members are not automatically responsible for **managing** the undertaking.

Non-governmental organisations

Non-governmental organisations (NGOs) can be established in almost any legal form. However, they are generally established as:

- foundations (Stiftungen)
- non-profit registered associations (gemeinnützige eingetragene Vereine, e.V.)
- non-profit private limited companies (gemeinnützige GmbH, gGmbH)
- non-profit undertaking companies (gemeinnützige UG, gUG)

In the case of a **foundation**, a clear purpose and the undertakings assets must be defined in advance, and these assets may only be used in order to **achieve the foundations purpose**. A **registered association** is an association of at least seven natural or legal persons. An NGO has full legal capacity as a legal entity from the time that it is entered in the register of associations. Here too, its **non-profit-making purpose** is key. If it is to be established with start-up capital, the **non-profit private limited company (gGmbH)** and **non-profit undertaking company (gUG)** legal forms may be particularly attractive, as they provide clear limitations of liability.

Registration and notification obligations

Any self-employed activity that is planned, carried on

Modul

Sachverhalt

with the intention of making a profit and intended to be permanent is a **trade** and must be registered. This **registration obligation** will apply regardless of whether the activity is carried on as a main or as a secondary occupation. Acquiring an existing trade or opening a branch of an existing trade must also be registered. Tradespersons and business persons include in particular:

- merchants
- restaurateurs
- artisans

Registration with a trade office

Tradespersons must register their proposed activities with the responsible **trade office**. The trade office will then **inform** all the **other authorities and institutions** , such as:

- public order office
- employers insurance fund
- chamber of commerce and industry
- chamber of crafts
- local court (commercial register)
- trade supervisory office, which is responsible for the health and safety of employees and customers

To register with the trade office, you will need the following **documents** :

- valid **identity card or passport**
- depending on the activity (e.g. restaurateur), a **permit or approval**
 - **craftpersons card** (Handwerkskarte), if you are establishing a craft business
 - **trade card** (Gewerbekarte), if you are establishing a business that is similar to a craft
 - **extract from the commercial register** , if your undertaking is registered in the commercial register
 - **residence permit** , which includes permission to

Modul

Sachverhalt

engage in a self-employed trade activity, if you are not a German national

- EUR 10 to 40 for the **registration fee**

In some cases, you may also have to provide a **criminal record certificate** or information from the **central trade register.**

You should describe the nature of the trade activity as precisely as possible. There are also regulations regarding the **name of your undertaking**. It usually takes **only a few days** to **process** a trade registration.

Tax office

A freelance or trade founder must send a completed tax registration questionnaire (Fragebogen zur steuerlichen Erfassung) to their tax office **within 1 month** of opening their business or commencing their activities.

They must submit the tax registration questionnaire **electronically** in accordance with Section 138(1b), second sentence of the Tax Code ([Abgabenordnung](https://www.gesetze-im-internet.de/ao_1977/_138.html), AO). Electronic tax registration questionnaires and further information on how to submit them are available at the **online[Mein ELSTER](https://elster.de/eportal/start) tax office**.

The obligation to submit electronically does not yet apply to the following start-ups:

- corporation established under foreign law
- association
- another corporation under private law within the meaning of Section 1(1), Nos 4 and 5 of the German Law on Corporation Tax ([Körperschaftsteuergesetz](https://www.gesetze-im-internet.de/kstg_1977/), KStG)

Modul

Sachverhalt

In these cases, you must use the questionnaires that are available from the Federal Revenue Administrations [Form Management System (FMS)](<https://formulare-bfinv.de/>).

In the questionnaire, you will have to include information about your future sales and profits. The tax office will need this information to classify your activity for tax purposes. The tax office will notify you of your ****tax number**** when it has completed processing your tax registration questionnaire.

****Obtaining permits and approvals****

You will need an official permit and/or approval for a wide range of self-employed activities. The ****Chamber of Industry and Commerce or the Chamber of Crafts will inform you**** whether and, if so, which permits and/or approvals you need. For example:

- Certificates of competence are required in some parts of the retail sector.
- Transporting passengers requires a permit.
- Manufacturing businesses must obtain permits for their facilities.
- Restaurants and catering start-ups must have received instruction from the public health office.

You can obtain information from the responsible trade supervisory office as to whether your ****business premises and facilities**** comply with the legal requirements. If your premises have previously been used for a different purpose and are to be used as business premises in the future, you will need to obtain approval from the responsible ****building authority**** for the change of use. You should also agree with the building authority in good time regarding planning permission for any trade alterations or new constructions.

****Registering staff****

You will need to obtain a ****business number**** from

Modul

Sachverhalt

the **Federal Employment Agency** before employing any staff. You can **apply** to the business number service by telephone, letter, fax or email. You must register your staff with the statutory pension, health, long-term care and unemployment insurance schemes. You must also notify the **employers' liability insurance association** of the establishment of your undertaking (for accident insurance).

Changing the legal form

In Germany, you can convert an undertaking to a different legal form by following a particular procedure. The change to a new legal form will involve a significant risk of adverse legal and tax consequences. You should therefore consider any such change with the utmost care before implementing it. You should also obtain comprehensive advice from a **tax adviser** on the available courses of action.

If you wish to change the legal form of your undertaking, you must comply with the **Conversion Act** ([Umwandlungsgesetz](https://www.gesetze-im-internet.de/umwg_1995/), UmwG). This will require, among other things, a detailed **conversion report** and **approval of the conversion** in a members meeting. You will also have to comply with the rules on establishing the desired form of undertaking in accordance with the applicable **laws**. You will have to apply for the entity's new legal form to be entered in the register in which the converting entity is registered.

There is no universal solution for converting an undertaking into another legal form. You must consider the procedure carefully in the light of the specific circumstances. You should take **legal and tax advice** in order to minimise the risks.

Reregistering a trade

You must reregister your trade if either of the following events occurs:

- Your undertaking moves its business premises within the jurisdiction of the municipal trade authority.

Modul

Sachverhalt

- Your undertaking changes or expands its business purpose or trade to include non-customary goods or trade services.

The trade reregistration will take place at the responsible ****trade office****. You will need to bring a valid identity card or an electronic residence permit (eAT). You will also need to bring a registration certificate if your place of residence is not the same as your place of business.

****Deregistering a trade****

You must deregister your trade if any of the following events occurs:

- You give the trade up completely.
- The trade undergoes a change of ownership, but its business continues, for example after a sale, a succession or a lease.
- You move the trades place of business to the jurisdiction of another municipal trade authority.
- In the case of a partnership, a member withdraws.
- The undertaking changes its legal form, e.g. from a sole proprietorship to a private limited company.
- The undertaking changes its legal form pursuant to the UmwG, for example by merger, division, conversion, or transfer of assets.

The trade de-registration will take place at the responsible ****trade office****. You will need to bring a valid identity card or an electronic residence permit (eAT).

https://www.elster.de/eportal/start?locale=en_US

https://www.gesetze-im-internet.de/englisch_umwg/index.html

<https://www.formulare-bfinv.de/>

https://www.gesetze-im-internet.de/umwg_1995/

https://www.gesetze-im-internet.de/ao_1977/_138.html

https://www.gesetze-im-internet.de/kstg_1977/

Modul	Sachverhalt
	https://www.gesetze-im-internet.de/kstg_1977/ https://www.gesetze-im-internet.de/ao_1977/_138.html https://www.formulare-bfinv.de/
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	• further information on how to apply to the Federal Employment Agency (Bundesagentur für Arbeit, BA)**** for the business number is available [here](https://arbeitsagentur.de/en) • in addition, you can obtain information about the German statutory accident insurance scheme (Deutsche Gesetzliche Unfallversicherung, DGUV) [here](https://dguv.de/en/index.jsp) • you can obtain electronic tax registration questionnaires and further information on how to submit them at the online [Mein ELSTER](https://elster.de/eportal/start) tax office (only available in German) • you can, in certain cases, provide information about future sales and profits via the Federal Revenue Administrations form management system (Formular-Management-System, FMS) [here](https://formulare-bfinv.de/) • you can obtain information about the Federal Central Tax Offices VAT identification number (Umsatzsteuer-Identifikationsnummer des Bundeszentralamt für Steuern) [here](https://bzst.de/EN/Businesses/businesses_node.html) • you can obtain information about regulations regarding names for undertakings on the business start-up portal (Existenzgründerportal) of the Federal Ministry for Economic Affairs and Climate Action (Bundesministeriums für Wirtschaft und Klimaschutz)

Modul
Sachverhalt

[here](https://existenzgruender.de/EN/Home/inhalt.html)
<https://www.formulare-bfinv.de/>
<https://www.arbeitsagentur.de/unternehmen/betriebsnummern-service/alles-wichtige/beantragung>
<https://dguv.de/de/index.jsp>
https://bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/umsatzsteuer-identifikationsnummer_node.html
<https://www.formulare-bfinv.de/>
<https://www.existenzgruendungsportal.de/Navigation/DE/Home/home.html>
<https://www.elster.de/eportal/start>
<https://www.existenzgruendungsportal.de/Navigation/DE/Home/home.html>
<https://www.arbeitsagentur.de/en>
<https://www.elster.de/eportal/start>
https://bzst.de/EN/Businesses/businesses_node.html
<https://dguv.de/en/index.jsp>

Hinweise
Rechtsbehelf
Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare
Ursprungsportal

Registering, changing the legal form of or closing a business (registration procedures and legal forms for carrying out business), Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)