

**STARTER CENTER & START-UPS**

Checklist: Foundation of a GmbH/UG (limited liability)

(The schedule corresponds to the usual sequence.)

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- Clarify company name and corporate purpose with the Chamber of Industry and Commerce: www.ihk-berlin.de/firmierung

 - Draft the articles of association between the shareholders.
Sample articles of association in German can be found at www.ihk-berlin.de/gmbh

 - Arrange an appointment with a notary to notarise the articles of association.

 - Open a bank account, pay in the share capital: for GmbH at least EUR 12,500, for UG (limited liability) at least EUR 1 per shareholder.

 - Present proof of the deposit to the notary.

 - The notary submits the Commercial Register application to the Register Court.

 - Announce start of business to the trade office after confirmation of registration from the Commercial Register.

 - Complete the [tax registration questionnaire](#); send the questionnaire to the tax office.

 - Create commercial documents with the necessary information.
Information on this can be found in our information sheet: [Mandatory information on business letters](#)

 - Register with the employers' liability insurance association.
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