

German Law Accessible

The German Limited Liability Company

Deutsch-englische Ausgabe des GmbH-Gesetzes

von

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An introduction to the Act on Limited Liability Companies
with German/English text, synoptically arranged, of the act,
a sample of articles of association, samples of the other
formation documents of the company, the classification of the
balance sheet and the profit and loss statement of a company
and an extract from the commercial register

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Eighth revised edition

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Foreword

The new edition of this book reflects an alternation of generations. The founding publishers Burkhardt Meister and Martin Heidenhain to whom we hereby pay our special tribute, are passing the baton on to the younger generation: Frank Burmeister and Martin Klein will from now on be co-publishers together with Joachim Rosengarten. As to the content of the book, there have not been many new developments in law on the GmbH, but the tax law chapters of the book have been revised considerably.

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 forward to receiving suggestions and critical comments from the users of this book.

Frankfurt am Main, January

Joachim Rosengarten
Frank Burmeister
Martin Klein

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Vorwort

Die Neuauflage dieses Buches ist durch einen Generationenwechsel gekennzeichnet. Die Gründungsherausgeber Burkhardt Meister und Martin Heidenhain, denen an dieser Stelle ganz herzlich gedankt sei, reichen den Stab an die jüngere Generation weiter: Frank Burmeister und Martin Klein geben das Werk nunmehr zusammen mit Joachim Rosengarten heraus. Inhaltlich ergeben sich fünf Jahre nach der Voraufgabe zwar wenige Neuheiten im GmbH-Recht, doch wurden die steuerrechtlichen Kapitel erheblich überarbeitet.

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

Joachim Rosengarten
Frank Burmeister
Martin Klein

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