

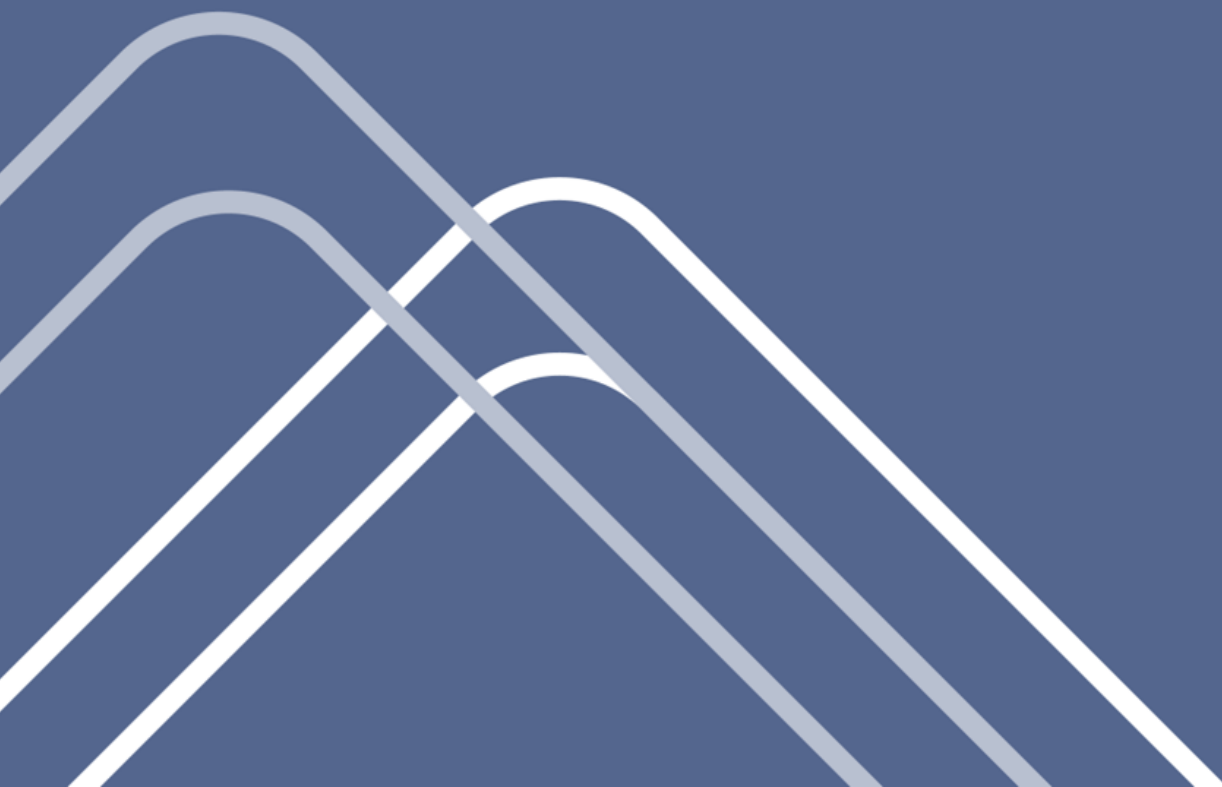


DOING BUSINESS IN GERMANY



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INTRODUCTION

UHY is an international organization providing accountancy, business management and consultancy services through financial business centres in nearly 100 countries throughout the world.

Business partners work together throughout the network to conduct transnational operations for clients as well as offering specialist knowledge and experience within their own national borders. Global specialists in various industry and market sectors are also available for consultation.

This detailed report providing key issues and information for investors considering business operations in Germany has been provided by the office of UHY representatives:

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Information in the following pages has been updated so that they are effective at the date shown, but inevitably they are both general and subject to change and should be used for guidance only. For specific matters, investors are strongly advised to obtain further information and take professional advice before making any decisions. This publication is current in April 2026.

We look forward to helping you do business in Germany.

BUSINESS ENVIRONMENT

BACKGROUND

Germany represents one of the world's most advanced and influential economies. As of 2025, it was the third-largest global economy and the largest within the European Union, contributing roughly 24% of EU GDP and acting as a central hub for European and international trade. The “social market” system blends free-market principles with strong regulatory frameworks and extensive social welfare programs, sustaining long-term economic stability and a highly skilled workforce.

Germany is a parliamentary democracy with a pronounced federal structure. Legislative and executive powers are divided between the federation and the 16 federal states, namely Baden-Wuerttemberg, Bavaria, Saarland, Rhineland-Palatinate, Hesse, Thuringia, Saxony, Saxony-Anhalt, North-Rhine Westphalia, Lower Saxony, Berlin, Brandenburg, Bremen, Hamburg, Schleswig-Holstein and Mecklenburg-Western Pomerania.

The federal parliament has responsibility for national matters such as international affairs, defence and economic policy and taxation. The legislatures of the 16 federal states are responsible for issues such as education and property.

POPULATION

Germany is home to approximately 83.6 million people, making it the most populous country in the European Union and one of its largest consumer markets. Its demographic structure reflects an aging population, presenting both challenges and opportunities for innovation, automation, and the recruitment of international talent.

GEOGRAPHY

Located at the heart of Europe, Germany shares borders with nine countries, providing strategic access to the continent's major markets. Its diverse geography includes industrial regions, fertile agricultural plains, and major river systems such as the Rhine and Danube—critical for trade and logistics. Germany's central location strongly influences its role as a European transportation and business hub.

The capital of Germany is Berlin. However, the main business centres are Hamburg, NorthRhine Westphalia (Cologne, Dusseldorf), Frankfurt, Stuttgart and Munich. International airports are located in all of these cities. Germany also has access to the North Sea and the Baltic Sea. The port of Hamburg is one of the largest container transshipment centres in Europe.

CURRENCY

Germany is a founding member of the Eurozone and uses the euro (EUR) as its official currency, supporting seamless trade and financial integration with EU partners.

LANGUAGE

The official language is German, which is used in administration, education, and business. English is widely spoken in the corporate environment, particularly in multinational and export-oriented sectors.

MAJOR EXPORTS

Germany is one of the world's leading export economies and is highly integrated into global trade. Major exports are primarily driven by its strong industrial base and include

- motor vehicles and automotive components;
- machinery and industrial equipment;
- chemical products; and
- electrical and electronic goods.

These sectors reflect Germany's focus on high-quality engineering, precision manufacturing, and innovation. German exports are distributed globally, with key trading partners including other European Union member states as well as major economies in North America and Asia, underscoring the country's central role in international supply chains.

MAJOR IMPORTS

Major imports include energy resources such as oil, gas, and electricity, which are essential for powering industry and households. In addition, Germany imports significant volumes of industrial raw materials, intermediate goods, and components used in manufacturing and production processes. Electrical equipment, electronics, and machinery also represent important import categories, reflecting the integration of global supply chains.

HEALTH CARE SYSTEM

Germany operates a universal, multi payer health care system combining statutory health insurance with private options. The system is known for high-quality medical infrastructure, accessibility, and comprehensive coverage. Policymakers continue to address challenges such as rising costs and demographic-driven demand increases—areas identified as significant for long term fiscal planning

COMMUNICATIONS

Germany possesses advanced telecommunications networks, with widespread mobile and broadband coverage. Although digital infrastructure has faced criticism for lagging behind faster-growing regions, ongoing national programs target improved fibre-optic rollout, 5G expansion, and digital modernization—factors important for maintaining future competitiveness.

BANKING AND FINANCIAL SERVICES

As one of Europe's financial powerhouses, Germany hosts major financial institutions including the Bundesbank and the European Central Bank (both based in Frankfurt am Main), as well as globally active commercial banks.

TRANSPORTATION LINKS

Germany features one of the most extensive and sophisticated transportation networks in the world:

- High-speed rail (ICE) connections across major cities
- World-class airports, including Frankfurt and Munich
- Modern highway (Autobahn) systems known for efficiency and capacity
- Major seaports such as Hamburg contributing to global logistics

These transportation assets reinforce Germany's role as Europe's logistical backbone.

HOLIDAYS IN GERMANY

Germany observes several public holidays that can affect business operations and administrative timelines. There is only one national holiday set by federal law (German Unity Day on 3 October).

However, under the federal states' public-holiday laws, nine public holidays are observed nationwide in all 16 states: New Year's Day (1 Jan), Good Friday, Easter Monday, Labour Day (1 May), Ascension Day, Whit Monday, Christmas Day (25 Dec) and the Second Day of Christmas (26 Dec). Additional public holidays depend on the respective federal state.

FOREIGN INVESTMENT

Germany remains one of the world's most attractive destinations for foreign direct investment.

Companies from around the globe choose Germany for a wide range of strategic and economic reasons:

- As Europe's largest economy and a central entry point to the entire EU single market, Germany offers access to more than 440 million consumers.
- From advanced transportation networks and reliable energy systems to high-performance telecommunications, Germany provides the robust infrastructure that internationally operating companies depend on.
- Germany offers high levels of legal certainty and strong enforcement of patents, trademarks, and copyrights—crucial for innovation-driven industries.
- Transparent regulations, supportive government incentives, and a thriving research landscape create fertile ground for technological advancement and investment.
- Germany is known for its well-trained talent pool, dual education system, and strong engineering traditions, making it a hub for high-quality manufacturing and cutting-edge R&D.

SETTING UP A BUSINESS

As a foreign investor there are two ways available to set up a business in Germany, involving the foundation of:

- a legally dependent branch of a foreign company, or
- a legally distinct subsidiary.

Branch

Foreign investors who already operate a business abroad may establish a branch in Germany, regardless of whether they are individual entrepreneurs, corporations, or partnerships. The process requires registering the branch with the competent local court as well as the relevant municipal authorities. Although a branch is not a separate legal entity, it is nevertheless authorized to conduct business and enter into legally binding transactions under its own name.

Subsidiary

When establishing a business in Germany, investors can choose from several subsidiary structures. Under German commercial and corporate law, a fundamental distinction is made between partnerships and corporations. The appropriate legal form should be selected based on considerations of liability exposure and the tax framework.

Corporations constitute independent legal entities whose liability is limited exclusively to their corporate assets. Partnerships, by contrast, also possess legal capacity, but their partners remain personally liable for the partnership's obligations.

The following section provides a concise overview of the most common legal forms available for establishing a subsidiary in Germany.

TYPES OF PARTNERSHIP

GbR – Gesellschaft bürgerlichen Rechts (Civil law partnership)

A GbR is the simplest form of partnership under German civil law and is governed by the German Civil Code (BGB). It is formed by at least two persons who agree to pursue a common purpose and does not require any formal incorporation or registration in the commercial register for its establishment.

The GbR is particularly common for small businesses, professional collaborations, joint ventures, or project-based cooperation. It has no separate legal personality in the strict sense, but it can acquire rights and obligations in its own name and participate in legal transactions. Since the recent reform of partnership law, the GbR can also be registered in a newly established company register (Gesellschaftsregister), which is required in certain cases.

Partners of a GbR are jointly and personally liable with their private assets for the obligations of the partnership, unless limited liability structures are established through other legal forms. Management and representation are generally exercised jointly by all partners, unless otherwise agreed in the partnership agreement. The GbR is flexible in structure and low in administrative burden, making it an attractive option for simple forms of business cooperation in Germany.

OHG – Offene Handelsgesellschaft (General partnership)

A general partnership may be established by two or more partners, who may be natural persons or legal entities. This includes German or foreign corporations, as well as partnerships of individuals.

The partnership is created through a partnership agreement, which can be concluded in any legally valid form unless specific assets require notarization.

Following its formation, the general partnership must be registered with the competent local court (Handelsregister). Registration formalizes the partnership's commercial status and ensures its legal recognition as a business entity.

In a general partnership, all partners are personally liable. They assume joint and several liability for all obligations of the partnership. This means each partner can be held fully responsible for the partnership's debts, regardless of their internal profit-sharing arrangements.

Despite not being a corporation, the general partnership is recognized as a legal entity. It may acquire rights and incur obligations, own assets, enter into contracts, and take legal action—such as initiating or defending lawsuits—in its own name.

Unless the partnership agreement stipulates otherwise, all partners are entitled to manage and represent the general partnership. Each partner has authority to act on behalf of the partnership in day-to-day business, reflecting the shared responsibility typical of this legal form.

KG – Kommanditgesellschaft (Limited partnership)

A limited partnership can, like a general partnership, be formed by two or more partners, who may be individuals or legal entities. This includes German or foreign corporations as well as partnerships of individuals.

The limited partnership is established through a partnership agreement. As with other commercial partnerships, it must be registered with the competent local court (Handelsregister) for full legal effect.

A limited partnership consists of two types of partners:

- General partners (Komplementäre) with unlimited personal liability
- Limited partners (Kommanditisten) whose liability is restricted to the amount of their registered contribution

The liability limitation for limited partners becomes legally effective only after the partnership has been entered into the commercial register. Prior to registration, limited partners may be exposed to broader liability.

Unless the partnership agreement stipulates otherwise, limited partners do not participate in the management of the partnership and are not authorized to represent the limited partnership externally. Management and representation are typically reserved for the general partners.

A GmbH & Co. KG is a widely used form of limited partnership in which the sole general partner is a private limited liability company (GmbH). This structure combines the partnership's operational flexibility with the liability protection of a corporate general partner.

The key characteristics of a GmbH & Co. KG include:

- Limited liability of the general partner (the GmbH)
- Ownership of the company's assets by the partnership (KG)
- Operational business conducted by the partnership, often overseen through a defined administrative structure
- Management and representation carried out by the general partner (GmbH)

Taxation of partnerships

For German income tax purposes, partnerships are generally considered transparent entities and income taxes are imposed on the partners. However, partnerships may be subject to trade tax if they generate business income or are legally considered business entities (this generally applies to GmbH & Co. KG).

Partnerships are generally not entitled to double tax treaty benefits, but instead any analysis needs to be made on the partner's level.

TYPES OF COMPANIES

AG – Aktiengesellschaft (Stock corporation)

Stock corporations are a widely used corporate form in Germany and are particularly well suited for commercial enterprises with substantial capital requirements. A stock corporation may trade its shares on the stock exchange. A stock corporation can either be listed on one of the German stock exchanges (such as Frankfurt) or held as a long-term, privately owned participation without being publicly traded. Shares may be transferred by means of standard sale and purchase agreements.

A stock corporation has both a management board and a supervisory board. Although shareholders may serve on one of these boards, they cannot issue instructions to the management board regarding the conduct of the corporation's business.

A stock corporation must be registered with the local court and must have a minimum share capital of EUR 50,000.

GmbH – Gesellschaft mit beschränkter Haftung (Limited liability company)

The GmbH is the most widely used corporate form in Germany. It is particularly popular among medium-sized, often family-owned and owner-managed businesses, as well as among subsidiaries of foreign companies. Compared with a stock corporation, the GmbH involves less formal and administrative complexity.

A GmbH requires a minimum share capital of EUR 25,000 and must be registered with the commercial register. The incorporation deed and articles of association must be notarized, and the company only comes into legal existence upon completion of registration.

The company is managed and represented by managing directors appointed by the shareholders. Shareholders may also serve as managing directors, and the managing directors are subject to shareholder instructions adopted by resolution.

The registered office may differ from the place of business activities. Even if the operational business is conducted abroad, a German registered office is required for the company to be legally recognized.

UG – Unternehmergesellschaft (simplified limited liability company)

The UG is a special form of the GmbH and can be established under similar conditions. However, its share capital can be freely determined in the articles of association, provided it ranges between EUR 1 and EUR 24,999. Unlike the GmbH, the share capital must be paid in cash; contributions in kind are not permitted.

Although a formal transformation is not mandatory, the UG is generally regarded as a preliminary stage to the GmbH. As such, a portion of its annual net profit must be allocated to a legal reserve, which may only be used for specific purposes—such as offsetting losses or increasing share capital. This obligation continues until the company reaches the share capital level of a GmbH and converts accordingly. If no

conversion occurs, annual profits must continue to be allocated to the reserve even after exceeding EUR 25,000.

Due to its low statutory minimum capital and limited liability structure, the UG typically has weaker creditworthiness than a traditional GmbH.

Taxation of corporations

Corporations in Germany are generally subject to corporate income tax (CIT and trade tax (TT) which result in a combined tax rate of roughly 30% on average.

LABOUR

WAGES

Germany offers a stable and regulated wage system designed to ensure fair pay and strong worker protections.

The minimum wage in Germany is currently set at EUR 13.90 per hour and is set to increase to EUR 14.60 per hour as from 2027. In addition to this baseline, wages are often higher due to collective bargaining agreements negotiated between employers and trade unions, especially in key industries.

Salaries vary depending on region, qualification, and sector, with southern and western regions typically offering higher pay. Overall, Germany is known for its relatively high wages, comprehensive social security system, and emphasis on job stability and worker rights.

In addition to wage, German employers are generally required to pay the employer portion of social security contributions.

SOCIAL SECURITY

Germany has a comprehensive social security system financed jointly by employees and employers through percentage-based contributions.

As a general guideline, pension insurance accounts for 18.6% of gross salary and unemployment insurance for 2.6% (both split equally between employer and employee, up to the applicable contribution ceilings). Statutory health insurance is 14.6% plus an additional contribution that varies by health insurer (the average additional contribution for 2026 is around 2.9%), also shared equally. Long-term care insurance is generally 3.6% (with variations such as a surcharge for childless employees aged 23 and above and reductions for employees with multiple children).

In most cases, these contributions are split roughly equally between employer and employee. This system ensures access to healthcare, financial support during unemployment, and income security in retirement, contributing to Germany's high level of social protection and stability.

WITHHOLDING OBLIGATION

German employers are generally required to withhold wage tax and employee's portion of social security contributions from the wages paid.

An employer who fails to withhold and remit wage taxes and social security contributions correctly can be held liable for the respective amounts.

SUBCONTRACTORS AND FREELANCERS

In Germany, the use of subcontractors and freelancers is common across many industries and offers flexibility in staffing and project execution.

German law places significant emphasis on distinguishing genuine self-employment from disguised employment relationships. A freelancer may be reclassified as an employee if, in practice, they are integrated into the client's organisation and subject to instructions regarding working time, place of work or the manner in which services are performed.

If an arrangement is deemed to constitute false self-employment, this can result in retrospective social security contributions, wage tax liabilities, and potential penalties for the engaging company. Therefore, careful contractual structuring and practical implementation of freelance relationships is essential to ensure compliance with German labour and social security law.



TAXATION

INCOME TAXATION

In Germany, tax liability is based on the principle of residence and source of income.

- Individuals who have their residence or habitual abode in Germany are subject to unlimited tax liability, meaning their worldwide income is taxed.
- The same applies to corporations which have either their statutory seat or the place of effective management in Germany.
- Non-residents are subject to limited tax liability, meaning only their German-sourced income is taxed.

A potential double taxation can often be resolved by the application of Germany's many double tax treaties in place. Please note that even if Germany is not entitled a taxation right under a double tax treaty, a formal filing obligation often remains.

German income taxes comprise

- Income tax
- Corporate income tax
- Trade tax

Income tax is progressive, meaning the tax rate increases with higher income (approximately 14% to 45%). It is levied on the taxable income of individuals and represents one of the government's main sources of revenue.

Corporate income tax is levied on the profits of legal entities such as corporations, with a standard rate of 15% plus a 5.5% solidarity surcharge on the tax (i.e., 15.825% in total). Based on legislation adopted in 2025, the corporate income tax rate is scheduled to be reduced gradually by 1 percentage point per year from 2028 to 2032 (reaching 10% from 2032 onwards; the solidarity surcharge will continue to apply to the reduced rate).

Trade tax is a municipal tax levied on business profits of individuals, partnerships and corporations. The rate varies by location but typically results in an effective burden of about 7% to 17%, depending on the municipality's multiplier.

Dividends and royalties earned by non-residents from German sources are subject to German withholding taxes at 26.375% and 15.825%, respectively. A (partial) refund of such withholding taxes based on a double tax treaty may be obtained upon application and may be restricted by German anti avoidance rules.

The filing deadline for annual income tax, corporate income tax, trade tax and VAT returns is generally 7 months after the end of the respective calendar year. If a German tax advisor, German public auditor or attorney is mandated with the filing, the filing deadline is 14 months after the end of the respective calendar year.

TRANSFER PRICING

Transfer pricing in Germany is governed by the arm's length principle, requiring that transactions between related parties are conducted under conditions that would have been agreed between independent third parties.

German tax authorities place significant emphasis on compliance in this area, particularly for multinational enterprises. Accordingly, companies are subject to extensive documentation requirements under the German Fiscal Code and related administrative principles.

Depending on the size and structure of the business, documentation may include a master file, a local file, and, where applicable, specific records for extraordinary business transactions. The documentation must generally be prepared contemporaneously, meaning it should be available at the time of the tax audit upon request. German tax authorities may impose penalties and make income adjustments if documentation is insufficient or if transfer pricing is not considered arm's length.

VAT AND CUSTOMS LAW

German VAT applies broadly to the supply of goods and services within Germany. The standard VAT rate is 19%, while a reduced rate of 7% applies to selected essential goods and services.

Businesses typically charge VAT on their sales and are entitled to deduct input VAT on business-related purchases, ensuring taxation of the value added only.

Customs law in Germany is largely based on the EU Customs Code and applies primarily to trade with non-EU countries. It regulates the import and export of goods, including customs duties, tariff classification, valuation rules, and formal declaration requirements. German customs authorities are responsible for enforcing compliance through controls and inspections, making proper documentation and tax handling essential for smooth international trade operations.

OTHER TAXES

In addition to the main income-related taxes, VAT, and customs duties, the German tax system includes several other important taxes that may be relevant depending on the nature of activities or assets.

Among those are

- Real estate tax, which is levied annually on the ownership of property and is based on assessed property values;
- Real estate transfer tax, which applies to the acquisition of real estate and is typically triggered upon the (indirect) purchase or transfer of property; and
- Inheritance and gift tax may arise in the context of transfers of wealth between individuals or business succession scenarios.

Germany also applies various excise and consumption-based taxes, such as energy tax and insurance tax, which are levied on specific goods, services, or transactions.

Overall, the German tax system comprises a number of additional special taxes that can become relevant depending on the asset structure, transaction type, or industry sector.

ACCOUNTING AND REPORTING

ACCOUNTING AND REPORTING IN GERMANY

In Germany, accounting and financial reporting requirements are primarily governed by the German Commercial Code (HGB). All merchants and incorporated entities are required to maintain proper bookkeeping records and prepare financial statements in accordance with the generally accepted accounting principles.

In addition to national law, listed companies in Germany are required to apply International Financial Reporting Standards (IFRS) as adopted by the European Union for their consolidated financial statements, while individual entity financial statements are generally prepared under HGB. For tax purposes, German accounting follows the principle of “authoritative principle”, meaning that commercial financial statements under HGB form the basis for tax accounting, subject to specific tax adjustments.

In addition to individual financial statements, German commercial law requires certain entities to prepare consolidated financial statements if they exercise control over one or more subsidiaries.

Under German commercial law, entities are subject to clear obligations regarding the preparation, approval, and disclosure of annual financial statements. Financial statements must be prepared by the legal representatives within statutory deadlines following the end of the financial year. For corporations, the general deadline for preparation is the first three months of the new financial year (extended to six months for small entities). Once prepared, the annual financial statements are subject to approval by the relevant governing bodies, such as the shareholders’ meeting or supervisory board, depending on the legal form of the entity.

In addition to preparation requirements, German law imposes publication obligations. Depending on their size classification (micro, small, medium, or large), companies must disclose their annual financial statements by filing them with the company register ([Unternehmensregister](#)). Small companies benefit from simplified disclosure requirements, while medium and large entities are required to publish a full set of financial statements, including balance sheet, income statement, notes, and—if applicable—management report and audit opinion. The filing obligations must generally be completed within 12 months after the balance sheet date, and non-compliance may result in enforcement proceedings and fines.

The following table shows the current thresholds used to determine size classification under German commercial law. Micro corporations are those that do not exceed at least two of the thresholds in the “Micro” column. Small corporations are those that are not micro and do not exceed at least two of the thresholds in the “Small” column. Medium-sized corporations are those that are not micro or small and do not exceed at least two of the thresholds in the “Medium” column. A company changes its size classification only if the relevant thresholds are exceeded (or not exceeded) on two consecutive balance sheet dates.

	Micro	Small	Medium
Total assets	≤ EUR 450,000	≤ EUR 7,500,000	≤ EUR 25,000,000
Turnover	≤ EUR 900,000	≤ EUR 15,000,000	≤ EUR 50,000,000
Employees	≤ 10	≤ 50	≤ 250

REGULATORY ENVIRONMENT AND AUDITING

Regulatory oversight for financial reporting is shared among several institutions. The German Federal Financial Supervisory Authority (BaFin) supervises capital market compliance and enforces financial reporting standards for listed entities, while the German Accounting Standards Committee (Deutsches Rechnungslegungs Standards Committee, DRSC) contributes to the development of national accounting standards. Stock exchange rules, such as those of the Frankfurt Stock Exchange, impose additional disclosure requirements for listed companies.

Audit requirements are defined under the HGB and the EU Audit Directive. Medium and large corporations, as well as all capital market-oriented companies, are generally required to have their annual financial statements audited by an independent German public auditor (Wirtschaftsprüfer). The profession of auditors is regulated under the German Public Auditor Act (Wirtschaftsprüferordnung, WPO), and auditors must be licensed and registered with the Wirtschaftsprüferkammer (Chamber of Public Accountants). External quality assurance reviews and inspections are conducted to ensure compliance with professional standards.

In Germany UHY Lauer & Dr. Peters KG is a licensed independent CPA firm which provides financial statement audits and other attestation services. For more information about UHY Lauer & Dr. Peters KG, contact Sten Kunzmann at kunzmann@uhy-berlin.de.

UHY IN GERMANY



Dr. Langenmayr GmbH Wirtschaftsprüfungsgesellschaft

Germany

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SOCIAL MEDIA CONNECTIONS

Year established: 1970
PCAOB registered? No
Number of partners: 5
Total staff: 20

BRIEF DESCRIPTION OF FIRM

Dr. Langenmayr GmbH Wirtschaftsprüfungsgesellschaft has a philosophy of anticipating its client's needs and providing active advice in a proactive fashion. Our niche expertise and wide experience in various business sectors make for an ideal combination for our clients.

Our aim is to constructively engage with our clients and employ for their benefit our specialised knowledge and broad experience. This synthesis makes efficient and creative advice possible. Our extensive experience enables us to anticipate the issues facing our client's business and understand our client's position, promoting a favourable dialog and enabling us to jointly take decisive action in achieving sustainable client success.

The firm is PCAOB registered through joint company UHY Deutschland AG.

SPECIALIST SERVICE AREAS

International tax planning
Transfer Pricing
Personal wealth management advice
Special audits (e.g. due diligence)
M&A advice
Valuation of enterprises
Sarbanes-Oxley support services
German Peer Reviews
Defense of fiscal fraud

PRINCIPAL OPERATING SECTORS

Food and beverages
Restaurants and hotels
Banks
Publishing

Dr. Langenmayr GmbH Wirtschaftsprüfungsgesellschaft

Germany

Construction
Real estate management
Agriculture
Health care
Churches
Charitable Organizations

LANGUAGES

German, English, French, Spanish, Russian.

CURRENT PRINCIPAL CLIENTS

Confidentiality precludes disclosure in this document.

OTHER COUNTRIES IN UHY CURRENTLY WORKING WITH, OR HAVE WORKED WITH IN THE PAST

Austria, Czech Republic, France, Italy, Ireland, Israel, Netherlands, Spain, Switzerland, UK, US, United Arab Emirates.

BRIEF HISTORY OF FIRM

Founded in 1970 by Dr. Hermann Langenmayr, the firm has been a partnership since 1991, joining UHY in September 2002. In 2007 the audit arm of the firm was spun off into Dr. Langenmayr GmbH Wirtschaftsprüfungsgesellschaft. Johannes Bitzer is managing partner and a founder member of UHY's Tax Special Interest Group.

Clostermann & Jasper Partnerschaft mbB

Germany

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SOCIAL MEDIA CONNECTIONS

- Facebook: <https://de-de.facebook.com/clostermannundjasper/>
- LinkedIn: <https://www.linkedin.com/company/clostermann-jasper-partnerschaft-mbb-wirtschaftspr%C3%BCfungsgesellschaft-steuerberatungsgesellschaft>
- YouTube: https://www.youtube.com/channel/UC2I8_9Z2XNdWkCzKcAgK6w/videos

Year established: 1946
PCAOB registered? No
Number of partners: 6
Total staff: 83

OTHER IN-COUNTRY OFFICE LOCATIONS AND CONTACTS

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BRIEF DESCRIPTION OF FIRM

Clostermann & Jasper Partnerschaft mbB ist eine Kanzlei mit regionalem Fokus, die hauptsächlich Mandanten in den Norddeutschlandgebieten Bremen und Hamburg betreut. Die Kanzlei betreut aber auch mittelständische Unternehmen im übrigen Deutschland und hat börsennotierte Unternehmen zu ihren Mandanten. Unser Hauptaugenmerk liegt auf der Erbringung des gesamten Spektrums der Beratungs- und Prüfungsdienstleistungen, von der Buchhaltung bis zur Steuererklärung, von der Prüfung des Jahresabschlusses bis zur individuellen Unternehmensberatung. Due-Diligence-Dienstleistungen werden ebenfalls angeboten. Die Bereitstellung qualitativ hochwertiger Dienstleistungen ist für uns von größter Bedeutung. Daher haben wir 2002 als eine der ersten Wirtschaftsprüfungsgesellschaften in Deutschland das "Peer Review" übernommen. Im Rahmen dieses Verfahrens wird unser internes Qualitätsmanagement alle drei Jahre von einem externen Auditor überprüft und zertifiziert. Die Kanzlei ist PCAOB-registriert durch die gemeinsame Gesellschaft UHY Deutschland AG.

SPECIALIST SERVICE AREAS

Wirtschaftsprüfung und Beratung - für Finanzinstitute und Banken - für Versorgungsunternehmen - für Reedereien
Non-Profit-Organisationen Internationale Steuerplanung Private Vermögensplanung

PRINCIPAL OPERATING SECTORS

Mittelständische Unternehmen Finanzinstitute und Banken Handelsgesellschaften Versorgungsunternehmen
Reedereien Non-profit-Organisationen Tourismus

LANGUAGES

Deutsch, Englisch, Französisch, Spanisch, Russisch.

Clostermann & Jasper Partnerschaft mbB

Germany

CURRENT PRINCIPAL CLIENTS

(Unvollständige Liste der Kunden, die eine öffentliche Offenlegung zulassen. Vertraulichkeit schließt die Offenlegung aller Kunden in diesem Dokument aus.)

OTHER COUNTRIES IN UHY CURRENTLY WORKING WITH, OR HAVE WORKED WITH IN THE PAST

Österreich, Dänemark, Frankreich, Indien, der Slowakei, Spanien, der Schweiz, Großbritannien, den USA, Dubai, den Niederlanden, Italien, Norwegen,

BRIEF HISTORY OF FIRM

Der Grundstein der Clostermann & Jasper Partnerschaft wurde 1946 gelegt, als Carl Knief eine Steuerberaterkanzlei eröffnete, die später von seinem Sohn Carl-Heinz Knief weitergeführt wurde. 1979 trat Joachim Clostermann als Wirtschaftsprüfer und Steuerberater in die Praxis ein und entwickelte die Kanzlei im Bereich Wirtschaftsprüfungsdienstleistungen für kleine und mittlere Unternehmen weiter. Torsten Jasper trat 1996 in die Kanzlei ein und stärkte unsere Wirtschaftsprüfungs- und Steuerberatungsdienstleistungen weiter. Oliver Gampper, ebenfalls Wirtschaftsprüfer und Steuerberater, wurde 2004 dritter Partner der Kanzlei. Tobias Stuber, Wirtschaftsprüfer, wurde 2014 Partner und Henning Kuhlmann, Wirtschaftsprüfer und Steuerberater, 2017.

UHY Lauer & Dr. Peters KG

Germany

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CONTACTS

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Year established: 1979
PCAOB registered? No
Number of partners: 3
Total staff: 28

OTHER IN-COUNTRY OFFICE LOCATIONS AND CONTACTS

Rostock.

BRIEF DESCRIPTION OF FIRM

UHY Lauer & Dr. Peters KG is the UHY member firm for the Eastern region of Germany with two offices in Berlin and Rostock. UHY Lauer & Dr. Peters KG provides a wide range of accounting, tax and business advisory services to private clients, owner-managed businesses and publicly quoted firms. All audit work and all UHY referred work is performed by the associated firm UHY Deutschland AG.

SPECIALIST SERVICE AREAS

IFRS
Real estate

PRINCIPAL OPERATING SECTORS

Real estate
Biotechnology
Car dealerships
Education and not-for-profit organisations
Manufacturing
Media

LANGUAGES

German, English

CURRENT PRINCIPAL CLIENTS

(Partial list of clients permitting public disclosure. Confidentiality precludes disclosure of all clients in this document.)

OTHER COUNTRIES IN UHY CURRENTLY WORKING WITH, OR HAVE WORKED WITH IN THE PAST

Austria, Czech Republic, Denmark, France, Israel, Italy, Netherlands, Romania, Spain, Switzerland, UK, US.

UHY Lauer & Dr. Peters KG

Germany

BRIEF HISTORY OF FIRM

The firm was founded in Munich in 1979 and joined UHY in 1988. The office moved to Berlin after German reunification in 1990. The Rostock office was opened in 2000. In 2001, UHY Lauer & Dr. Peters KG participated with other UHY member firms in Germany in the founding of UHY Deutschland AG and currently manages its head office in Berlin.

The firm re-branded with the UHY initials in 2008.

UHY Wahlen & Mannsky

Germany

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Year established: 2016
PCAOB revistered? No
Number of partners: 2
Total staff: 42

Let us help you achieve further business success

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