

Übersetzung durch Jane Yager. Laufende Aktualisierung durch den Sprachendienst des Bundesministeriums der Justiz und für Verbraucherschutz.

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Stand: Die Übersetzung berücksichtigt die Änderung(en) des Gesetzes durch Artikel 11 des Gesetzes vom 22. Oktober 2024 (BGBl. 2024 I Nr. 320)

Version information: The translation includes the amendment(s) to the Act by Article 11 of the Act of 22 October 2024 (Federal Law Gazette 2024 I No. 320)

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Act on Partnership Companies of Members of Independent Professions (Partnerschaftsgesellschaftsgesetz – PartGG)

Act on Partnership Corporations of Members of Independent Professions of 25 July 1994 (Federal Law Gazette I, p. 1744), last amended by Article 11 of the Act of 22 October 2024 (Federal Law Gazette 2024 I No. 320)

Section 1

Conditions for Partnership;

Applicability of Provisions on Partnerships Constituted under the Civil Code

(1) The partnership is a company in which members of independent professions amalgamate for the pursuit of their professions. It does not engage in commercial trade. Members of a partnership may only be natural persons.

(2) In general, independent professions provide personal, responsible and professionally independent services of an advanced nature in the interest of clients and the general public on the basis of special professional qualifications or creative talent. The practise of an independent profession within the meaning of this Act comprises the independent professional occupations of physicians, dentists, veterinary practitioners, non-medical practitioners, physiotherapists, midwives, massage therapists, psychologists, lawyers, patent agents, accountants, tax consultants, consultant economists and business economists, chartered accountants (attested auditors of books), tax agents, engineers, architects, trade chemists, pilots, professional independent experts, journalists, photo-journalists, interpreters, and similar professions, as well as academics, artists, writers, teachers and educators.

(3) The pursuit of a profession within a partnership may be prohibited by provisions regarding specific professions or may be made subject to further conditions.

(4) The provisions of the Civil Code on the company apply accordingly to the partnership except where otherwise prescribed by this Act.

Section 2

Name of the Partnership

(1) The name of the partnership must include the suffix "and partner(s)" or "partnership".

(2) Sections 18, 21 and 22 (1), sections 23, 24, 30, 31 (2), and sections 32 and 37 of the Commercial Code apply accordingly; section 24 (2) of the Commercial Code also applies to the transformation of a partnership under civil law into a partnership.

Section 3 (repealed)

Section 4

Registration of the Partnership; Change in Status

- (1) Section 106 (1) and section 106 (7) sentence 1 and 2 of the Commercial Code apply accordingly to the registration of the partnership in the partnership register. The registration must contain the information specified in section 5 (1). Any changes in this information are also to be registered for entry in the partnership register.
- (2) The membership of each partner of the independent profession which they practise within the partnership must be stated in the registration. The registry court takes as a basis for registration the information provided by the partners unless it knows this information to be incorrect.
- (3) The registration of a limited liability partnership under section 8 (4) must be accompanied by an insurance certificate pursuant to section 113 (2) of the Insurance Contract Act (*Gesetz über den Versicherungsvertrag*).
- (4) Section 107 (3) of the Commercial Code applies accordingly to a change in status involving a partnership.

Section 5

Content of the Register Entry; Applicable Provisions

- (1) The entry in the register is to contain:
1. the name and seat of the partnership;
 2. the name, first name, date of birth and domicile of every partner;
 3. the professional pursuit within the partnership of every partner;
 4. the subject matter of the partnership;
 5. the power of representation of the partners.
- (2) Sections 8, 8a, 9, 10 to 12, 13, 13d, 13h and 14 to 16 of the Commercial Code on the commercial register apply accordingly to the partnership registry and the registry law treatment of branch offices; there is no obligation to register an address in a Member State of the European Union.

Section 6

Legal Relationship of the Partners to One Another

- (1) The partners are to perform their professional services in accordance with the applicable laws governing the respective profession.
- (2) The partnership agreement may not exclude a partner from conducting other business relating to the exercise of their own profession.
- (3) In all other respects, the legal relationship of the partners to one another must comply with the partnership agreement. Unless otherwise specified in the partnership agreement, section 116 (1), section 116 (2) sentence 1, section 116 (3) to (6), and sections 117, 118 and 119 of the Commercial Code apply accordingly.

Section 7

Effect in Relation to Third Parties, Legal Independence, Representation

- (1) The partnership takes effect in relation to third parties upon its entry into the partnership register.
- (2) The provisions of section 124 (1) and (2) and section 124 (4), (5) and (6) of the Commercial Code apply accordingly to the representation of the partnership.
- (3) Section 125 (1) sentence 1 and section 125 (2) of the Commercial Code apply accordingly to the content of letters of the partnership, with the proviso that in the case of a

partnership with limited professional liability, the additional name within the meaning of section 8 (4) sentence 3 which has been selected by this partnership is also to be stated.

Section 8

Liability for Obligations of the Partnership

(1) The partners, along with the assets of the partnership, are liable to the creditors as joint debtors for obligations of the partnership. Sections 721a and 721b of the Civil Code apply accordingly.

(2) If only some of the partners were involved in the processing of an assignment, only they are liable along with the partnership for professional malpractice in accordance with subsection (1), with the exception of processing jobs which are of subordinate importance.

(3) The limitation of liability for claims arising from damages due to professional malpractice to a fixed maximum amount may be permitted by law for individual professions, only if at the same time an obligation for the partners or the partnership to hold professional liability insurance is substantiated.

(4) If the partnership holds professional liability insurance which is stipulated by law for this purpose, only the company is to be liable to the creditors for obligations of the partnership arising from damages due to professional malpractice. Section 113 (3) and sections 114 to 124 of the Insurance Contract Act apply accordingly. The name of the partnership must include the addition “with limited professional liability” (*mit beschränkter Berufshaftung*) or the abbreviation “mbB” or another generally understood abbreviation of this designation; instead of such additions to the name under section 2 (1), the name of the partnership with limited professional liability may contain the addition “Part” or “PartG”.

Section 9

Withdrawal of a Partner, Dissolution of the Partnership

(1) Unless otherwise specified below, sections 130 to 142 of the Commercial Code apply accordingly to the withdrawal of a partner and the dissolution of a partnership.

(2) (repealed)

(3) If a partner loses the accreditation required for the independent profession which they practise in the partnership, they must withdraw from the partnership upon losing this accreditation.

(4) A share in a partnership may not be inherited. The partnership contract may, however, stipulate that it may be inherited by third parties who are partners within the meaning of section 1 (1) and (2). Section 131 of the Commercial Code only applies insofar as the inheritor of the share is authorised to declare their withdrawal from the partnership.

Section 10

Liquidation of the Partnership, Continuing Liability

(1) The provisions on the liquidation of the general partnership apply accordingly to the liquidation of the partnership.

(2) The liability of partners for obligations of the partnership after the dissolution of the partnership or after the withdrawal of the partner is to be determined in accordance with sections 137 and 151 of the Commercial Code.

Section 11

Transitional Provisions

(1) Only partnerships under this Act may use the suffixes “partnership” or “and partner(s)”. Companies which include in their name such a designation as of the entry into force of this Act, without being partners within the meaning of this Act, may continue to use this designation until the end of a period of two years after the entry into force of this Act. After that deadline, they may only continue to use such a designation if their name includes a reference to another legal form in addition to the designation “partnership” or “and partner/s”.

(2) The registration and entry in the register of the power of representation of the partners and the liquidators which corresponds to the normal legal case is only required if a provision

of the partnership agreement on the power of representation which deviates from the normal legal case is registered and entered into the register or if for the first time the liquidators are registered and entered into the register. The court of registration may also undertake, ex officio, the entry of a power of representation which corresponds to the normal legal case. The registration and entry of the date of birth of already entered partners must take place only in the event of registration and entry regarding one of the partners.
(3) (repealed)