

Guide to successfully founding a company in Germany

Cologne – the best platform for your entry
into the European market

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1. Cologne – an overview

The European Union (EU) consists, since its last expansion in January 2007, of 27 member states and has around 500 million inhabitants. In economic terms, the EU is the world's largest domestic market with free movement of goods, capital, services and passenger transport. Since 1st January 2002, 16 EU countries have already introduced the Euro as a uniform and thus legal means of payment. All this makes the EU an ideal location for investment and trade at the heart of which Germany is located. With its 82 million inhabitants, Germany has the largest population and is economically the strongest country in the EU. It is the second largest trading nation in the world and for many countries one of the most important trading partners in Europe.

Cologne is located in North Rhine-Westphalia (NRW), the largest federal state with the highest population density. Its 18 million inhabitants generate 22 percent of the German Gross Domestic Product (GDP). 36 of Germany's 100 largest German companies are based in NRW. With its export volume, the federal state takes 18th place worldwide. NRW is Germany's strongest importing state. The state also registers the largest share of foreign direct investments.

Cologne – the city with the Cathedral – is the fourth largest city in Germany after Berlin, Hamburg and Munich, and the largest in NRW. About one million people live in its 405 sq. km. The Cologne economic region is the third-largest industrial region nationwide and with a total of three million inhabitants in the region as a whole, a promising market on a European scale.

Within a radius of only 100 kilometres around Cologne, live about 17 million people who are thus potential customers, more than in almost all other metropolises of Europe. Cologne defies the process of demographic change. Current forecasts predict rising population figures up to 2025 – another indication of the attractiveness of the city and the economic basis for future investments.

Key features of Cologne's economy are a dynamic, wide range of industries and a balanced mix of company sizes. Cologne is one of the most important European chemicals locations. Automotive manufacturing also plays

an important role. With Ford – its production plants, research facilities, its central parts store for the whole of Europe and the Supplier Park – with the German or European headquarters of Citroën, DAF, Mazda, Nissan, Renault, Toyota and Volvo – the Cologne region is the undisputed centre of the European and, one can rightly say, also the Japanese automobile manufacturers in Germany. Further important industries are mechanical engineering, the food industry, the metal producing and working industry and electrical engineering.

Cologne's service industry employs about 383,000 people, which corresponds to a share of about 82 percent measured against the total number of gainfully-employed persons. The city is thereby, a centre of the German insurance business. About 400 trade associations are based in Cologne. The tertiary sector is supplemented by a wide range of enterprise-oriented and knowledge-based services like tax and management consultancies, relocation services and office centres, as well as business federations and associations.

Cologne offers good conditions as an investment location:

Central location, excellent infrastructure:

Cologne lies in the heart of Europe. In addition to its centrality, the outstanding transport infrastructure and the efficient and effective business opportunities of the logistics chains are a trademark of Cologne. Be it by land, air or water: the city has excellent inter and intramodal connections. Cologne is surrounded by a motorway ring, into which 10 motorways converge from all points of the compass. At the same time, Cologne is one of the most important European railway junctions. There are international high speed connections to Amsterdam, Brussels, London and Paris. The French Thalys high-speed train cuts the journey time to Paris to just over three hours. ICE expresses depart at hourly intervals on the Cologne-Berlin, Cologne-Hamburg and Cologne-Munich routes. The Eifeltor rail freight centre is Germany's largest transshipment station for combined freight traffic. In an area of 6 sq. km., around-the-clock up to 1,100 containers are transshipped per day.

Three international airports can be reached from Cologne's city centre in less than an hour: Cologne/Bonn Airport as well as Düsseldorf and Frankfurt Airports. Cologne/Bonn Airport is a central location of the low-cost airlines in Germany. Germanwings alone flies from there to 58 destinations all over Europe. Businessmen reach the markets of Europe from Cologne quickly and economically. In total, there are 62 airlines which connect Cologne with about 170 destinations. Also in terms of freight, the airport is strong and takes second place in Germany and ranks sixth in Europe.

Cologne lies on the busiest river in the world, the Rhine. Cologne's inland ports rank second in Germany with a freight turnover of around 15 million tons per annum.

With over 27,000 jobs in Cologne alone and around 5,600 companies in the region, Cologne is the leading logistics location in NRW.

Media City No. 1:

Cologne is the German radio and TV capital. Around 13,000 people are employed in the Cologne region in the area of television and radio. WDR, the largest public service radio and television broadcasting corporation on the Continent, has its headquarters in Cologne, as does the largest and most successful European commercial TV station RTL.

Software and telecommunications industry:

Cologne is one of the top addresses in the telecommunications and IT industry: companies like Adobe, IBM, Microsoft, Electronic Arts or Wipro Technologies are present in Cologne. The regional network operator NetCologne has positioned itself as the most successful "regional carrier" in the EU. Its optical fibre network with transmission rates of 100 MBit/sec is regarded as the most modern and most efficient regional telecommunications network in Europe.

World-class trade centre:

Thanks to its extremely convenient location on the Rhine, Cologne has been an important centre for trade ever since the time of the Romans. Representative of the classic trading functions of Cologne today is Koelnmesse. More than 40 fairs and exhibitions per year, 284,000 sq.m. of hall space, over 45,000 exhibitors from 120 countries and more than two million visitors from 218 countries make Koelnmesse one of the largest fair organizers worldwide. Koelnmesse is the leader for more

than 25 sectors, including world fairs like Anuga, Asia Pacific Sourcing, Photokina and Practical World.

Among other things, two of the leading international retail groups are also based in Cologne: Galeria Kaufhof which is part of the Metro Group and REWE-Zentral. In addition, there are distribution centres and German headquarters of large international companies, such as Barilla Deutschland, Bull, Pernod Ricard or Toys"R"Us.

University city and research centre:

In total, Cologne has 14 universities and polytechnics. Around 80,000 students are registered at Cologne's institutes of higher education. The University of Cologne, the largest and one of the oldest universities in Germany, currently has 44,300 students. The Cologne University of Applied Sciences is the largest in Germany with around 16,500 students. Their focus is on the fields of engineering, media, telecommunications, software development, medicine and pharmacology, solar energy and environment. The German Sport University Cologne is also well-known well beyond the borders of Cologne – as is the University for Music and Dance, which is also one of the largest and best-known universities for music in Europe.

Around 8,500 scientists leave their mark on the science location of Cologne. The research centres in Cologne concern themselves, among other things, with aviation and space technology, robotics and data processing, bio and genetic engineering, vacuum and laser technology as well as with new materials. The most important research institutes include the German Aerospace Center, the European Aviation Safety Agency, the European Space Agency, four Max-Planck Institutes, the Forschungszentrum Jülich and the TÜV Rheinland Group.

Culture and Art:

Cologne has a 2000-year history as a centre for art and culture and ranks right up with New York, London and Paris. There are 36 museums in Cologne, 110 art galleries, a large number of antique dealers and auctioneering companies as well as one of the leading art fairs with ArtCologne. Cologne Cathedral is a magnet for visitors, today it is the most frequently visited historical monument in Germany.

The Philharmonie, Opera House, theatre, cabaret and cinemas offer a diverse programme which makes Cologne an international cultural metropolis. The LANXESS

arena is Europe's most modern and largest multi-purpose arena.

Highly qualified skilled workers:

The qualification and the productivity of German employees are of a high standard. The technical standard and the degree of the specialization are higher than in the USA or Great Britain. The reasons for this are to be found in the dual-training system and the various training and further training possibilities.

Internationality:

Cologne is an international city. Over 30% of its population has a migration background and they enrich the city with their own culture, restaurants and further companies. This is the highest percentage in NRW. More than 3,000 foreign companies already benefit from the optimal local conditions and contribute to growth and employment in the cathedral city. As a result of what are meanwhile 24 city twinning partnerships, countless business and personal contacts as well as projects and cooperations have developed up to now.

Indian companies in Cologne:

India is a national focal point for Cologne's economic development activities. The India Initiative launched by the Mayor at the end of 2006 has meanwhile led to the settlement of well-known Indian IT companies. MindTree Limited and Wipro Technologies stand as representatives of others who manage their Germany and European activities from Cologne. As a one-stop agency, the India Desk of the Office of Economic Development provides advice and support to Indian investors in the event of settlement-relevant involvement. In addition, networks such as, for example, the Cologne/Bonn-India Business Club, promote cooperation between German and Indian businessmen and increasingly put the location of Cologne into the focus of Indian companies looking to expand.



2. Visa, residence and work permit

Tourist visa:

Depending on your nationality and on the purpose of your stay you need a valid passport and a valid visa for entry into Germany. If you stay in Germany with a tourist visa, you can make preparations for the foundation of a company. Gainful employment, however, is not permitted.

Schengen visa:

Since 26th March 1995, you can also apply for a Schengen visa. With a visa issued by a Schengen state you are authorized to travel in all the countries which have signed the Schengen Agreement. The length of stay is restricted to 90 days per half-year. Up to now, 25 states have signed the Schengen Agreement: Austria, Belgium, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden and Switzerland.

Business visa:

With a business visa, visitors may enter and leave Germany on several occasions. The length of stay is limited to 90 days per half-year. With a business visa you can start preparations for the foundation of a company or pursue your business contacts and activities, however you may not take up gainful employment. That means that you may not perform any activities in Germany, either as an employee or as a managing director, of an already existing German company. The German Embassies and Consulate Generals abroad are characterized by their rapid and business-friendly visa issuing practice. Please contact your responsible consular representative office and ask about their opening times and a possible appointment.

Residence permit:

If you have a branch office of a foreign company or a domestic company at your disposal in Germany and wish to work in Germany for longer than three months as chief representative, representative of the branch office, managing director of a domestic company or as an executive with general power of attorney, before entering Germany you will require a residence permit (in the form of a visa). You must submit your application to the Ger-

man Embassy or to the responsible German Consulate General. For this purpose, the following documents are required:

a) Business plan

Essential is a conclusively written concept about the project, which describes the business idea in detail. This should contain, insofar as it is available, the following information:

1. Executive Summary
2. Product/service
 - 2.1 Product/service
 - 2.2 Customer benefits
 - 2.3 Know-how and technological edge
 - 2.4 State of the development
 - 2.5 Manufacturing and construction
3. Market and competition
 - 3.1 Sectors and overall market analysis
 - 3.2 Market segments and target customers
 - 3.3 Competition analysis/monitoring
4. Business model
 - 4.1 Business model
 - 4.2 Management and key positions
 - 4.3 Personnel
 - 4.4 Milestone planning
5. Marketing and sales
 - 5.1 Sales concept
 - 5.2 Sales promotion
 - 5.3 Market entry strategies
 - 5.4 Marketing plan
6. Chances and risks
7. Financial planning
 - 7.1 Profit planning
 - 7.2 Liquidity planning
 - 7.3 Capital requirements and financing

b) Curriculum vitae,

which lists in detail education and vocational training with proof of qualifications, such as, for example:

- School/university reports
- Training certificates
- Certificates of employment translated into German or English

c) Language proficiency (proofs)

- German and/or
- English

d) Articles of incorporation, if necessary in draft form

e) Extract from Commercial Register (if available)

f) Trade registration (if available)

g) Managing director contract (or draft) or another proof of how it is intended to earn a living

h) Further details of the project which are suitable for confirming the seriousness and plausibility of the project and must be submitted (according to type):

Details of the parent company:

- business licence (translated and certified)
- certificate of a foreign chamber of commerce or comparable institutions (translated and certified)

In the case of entry into an existing company or takeover of a company also:

- extract from the Commercial Register
- sales contract and valuation of inventories on the due date
- balance sheets or annual accounts for the last three financial years
- latest business management evaluations (BWA) of the tax consultant

Foundation of a representative office/dependent branch office:

- a “letter of appointment” (power of attorney of the parent company, translated and certified) which authorizes the applicant to open and manage an office.

Work permit:

Foreign nationals who want to come to Germany as employees also need a work permit in addition to the residence permit. A commencement of work without a work permit is forbidden. The work permit becomes a part of the residence permit and should be applied for parallel to it at the German Embassy, the responsible German Consulate General or the Immigration Department with submission of an assurance from the employer and the contract of employment. The Federal Employment Agency is responsible for the granting of a work permit.

If you intend taking up a self-employed activity in Germany (chief representative, managing director of a GmbH) or a comparable non-independent activity (authorized signatory, executive with full power of attorney), you do not require a work permit but certainly a residence permit.

The German Consulates, the German Embassy and the German representations in the respective countries provide information about the application procedure, as do the Cologne Chamber of Commerce and Industry and the Office of Economic Development of the City of Cologne.

A residence permit for the practice of independent gainful employment, can be granted to a foreign national if there is a primary economic interest or a special regional need, the activity can be expected to have positive effects on the economy and the financing of the implementation is secured by equity capital or by a credit approval. As a rule, the prerequisites are fulfilled if at least 250,000 Euros are invested and five jobs are created. Apart from that, the assessment of the project is based on the feasibility of the underlying business idea, the entrepreneurial experience, the level of capital expenditure, the effects on the employment and training situation and the contribution to innovation and research. In examining the case, the local professional bodies like the Cologne Chamber of Commerce and Industry and the Office of Economic Development, must be involved as they make the legally required statements.

Electronic residence permit

Visa and residence and work permits have been issued electronically since 1st September 2011 in credit card format. The so-called electronic residence permit possesses a contactless chip in the interior of the card, on which biometric details (photo and, as of 6 years of age, two fingerprints), collateral clauses and the personal data are stored. The collateral clauses are additionally printed out on a separate supplementary sheet. Additionally, the chip offers you the possibility to identify yourself online and to be able to provide your legally binding signature on digital documents. You can obtain further information in the respective languages on the Internet at www.bamf.bund.de. Furthermore, if you have any questions you can also address them to the e-mail address infoportal-auslaender@bamf.bund.de or by telephone on the number: +49 (0)180 133 33 33.

Note: existing residence permits will remain valid until 30th April 2021 at the latest.

3. Preparing to found a company

In order to be able to gain a foothold on the German market, first of all you should collect the corresponding market information about your product, distribution channels, special conditions etc. You can gather information from foreign companies which are already active on the German market or which cooperate with German companies. Public offices, authorities, organizations and trade associations, which actively concern themselves with foreign trade promotion (for example, associations and organizations like Germany Trade and Invest, the Indo-German Chamber of Commerce or also the German Embassy in New Delhi) will also be willing to provide you with confidential assistance. You can also make contact

to German companies in your native country. Further useful contact data can be obtained from the Chambers of Foreign Commerce, embassies and consulates (for addresses see Appendix). In addition, with the help of the Internet you can inform yourself about German companies or trade fairs and symposia abroad. Further possibilities include a business trip to Germany or visits to trade fairs and specialist conferences. Information about the business location of Cologne is provided at all times by the Cologne Chamber of Commerce and Industry as well as the Office of Economic Development of the City of Cologne.



4. The founding of a company in Germany

If you wish to do business in Cologne, you can do this either through the foundation of a representative office, an independent or dependent branch office of your company, or by founding a company in the legal form of a German, European or one of the other member states of the European Union. In this connection, foreign investors as well as German businessmen can choose the legal form for their company in Germany which most closely corresponds to their requirements. Deciding factors for the different legal forms are corporate objective, the desired role of the partners, possible limitations to liability and tax aspects.

Legal form: Partnerships

Partnerships are characterized by the active involvement of the partners. The financial participation is not in the foreground unlike the case with companies limited by shares. The partners are generally liable with their private assets for the liabilities of the company. At least two partners are required to set up a partnership. The management of the company can only be handled by partners. In principle, the accounting and reporting obligations of partnerships are less extensive than those of companies limited by shares.

The various forms of partnership differ from each other mainly with respect to liability relationships of the partners and the required registration obligations. The four most important partnerships are:

GbR – Partnership under the Civil Code
OHG – General partnership
KG – Limited partnership
GmbH & Co. KG – Corporate partnership

A further form of partnership is the partnership company (PartG). This is specially aimed at the joint partnership-based practice of the learned professions such as architects, doctors or lawyers.

Legal form: Corporations

Larger companies usually prefer to be based on the company form of a company limited by shares. A company limited by shares is a legal entity. This means that not the individual partners, but rather the company

itself is the bearer of rights and duties. The company can conclude contracts in its own name, purchase property and is itself liable to taxation. The liability of a company limited by shares is restricted to the company's assets. On the foundation of company limited by shares, depending upon the legal form, a legally-specified minimum capital (nominal or share capital) must be brought in. Companies limited by shares are subject to the requirement to present balance sheets according to commercial law.

There are different forms of companies limited by shares. The most important are:

GmbH – Company with limited liability
AG – Joint stock corporation
KGaA – Commercial partnership limited by shares
SE – Societas Europaea (European joint stock corporation)

Because of the relatively low capital expenditure involved in founding a GmbH, as well as the relatively simple formalities before and after the foundation, many foreign companies decide in favour of this type of company.

GmbH:

When a foreign company founds a subsidiary in Germany under German law, the foundation is carried out according to the same basic principles that would apply to a German national founding this company. This subsidiary is treated as an equal with that of a subsidiary set up by German nationals. There is no special law in Germany relating to the foundation of joint ventures.

The GmbH with its own entity offers a number of advantages: It can independently conduct its business, make investments and acquire shares. Its internal organization can be flexibly organized, at the same time, however, it is subject to only minimal legal constraints. The foundation method is also not excessively complicated. A GmbH is founded on the basis of a "Gesellschaftsvertrag" (Partnership agreement), in other words, a contract between the partners. The formation protocol of the GmbH and the partnership agreement included in it must be certified by a German public notary. For the simple foundation of standard GmbHs under certain

circumstances, model protocols can also be used as a basis of the partnership agreement. This must also, however, be certified by a public notary. The notary fees are reduced in comparison with those for individualized partnership agreements. The estimated total costs for the foundation and registration of a standard GmbH amount to approximately 750 – 1,000 Euros. In addition, further costs can arise for legal counseling (for example, the preparation of an individual partnership agreement).

If the business of your company goes beyond the framework of a representative office or a branch office or you want to operate in the area of assembly or production, you should consider the foundation of a GmbH.

The foreign investor can come to Germany himself or alternatively commission someone else with the foundation in Germany. The GmbH can be founded by one or several persons as well as by a corporate body according to the GmbH law. In this connection, a choice can be made between two variants of the GmbH.

In the “classic” GmbH, the share capital must amount to at least 25,000 Euros. In this connection, the contribution of non-monetary capital is possible in principle. The share of a partner is set by the value of his contribution. If little share capital is available in the initial phase, then the GmbH can also be set up in the form of a limited liability entrepreneur’s company. This is a special form of the GmbH and not an independent legal form. As a kind of entry variant to the GmbH it is characterized, in particular, by considerably lower foundation preconditions. For example, for the foundation share capital amounting to 25,000 Euros is not required. Nominal capital of just 1 Euro is already sufficient. Contributions in kind, however, cannot be made to the “mini-GmbH”. It should be noted that the “mini-GmbH” must gradually build up its share capital to 25,000 Euros through the formation of reserves. For this purpose, it must annually form legally-specified reserves which are equivalent to at least a quarter of the annual surplus. As soon as the minimum share capital required for a GmbH foundation (25,000 Euros) has been accumulated, the “mini-GmbH” can be transformed into a GmbH and following a corresponding change in the Commercial Register, also operate as a “GmbH”. For the protection of possible business partners, the limited liability entrepreneur’s company must not bear the name “GmbH” in business operations, but must indicate the reduced share capital with the addendum “entrepreneur’s company (limited liability)”.

The form of the GmbH does not have any consequences for the liability of the company and its partners. The partners are liable with their contributions and the GmbH with its company assets. Both the “classic” GmbH, and the liability limited entrepreneur’s company only come into being on their entry into the Commercial Register at the district court. The partners are personally and unrestrictedly liable for all entrepreneurial activity of the GmbH prior to its entry in the Commercial Register. For the foundation of a GmbH, a partnership contract signed by all partners is required. This contract is prepared by a public notary and contains the following details: Names and seat of the company, object of business activity, the amount of the share capital, the nominal contribution to the share capital to be made by each partner, the name of the managing director or authorized signatories and the extent of his authority to represent. The applicant or managing director must provide the following documents for the entry into the Commercial Register:

- partnership contract of the GmbH
- list of names of the equity holders (first and surname, date of birth, place of residence, amount of nominal contribution)
- partners’ resolution on the appointment of the management
- confirmation of receipt of nominal capital
- if the GmbH is founded by a foreign company, an extract from the Commercial Register entry of the parent company as well as a translated, certified copy of the shareholders’ resolution of the foreign company about the foundation of the GmbH
- if the company is founded by an authorized representative, a translated notarially certified power of attorney

Note: Should changes arise regarding the shareholders or their shares, an amended and signed list must be submitted immediately via the notary to the registry court.

Following the entry in the Commercial Register and prior to the commencement of the business activity, the GmbH must be registered with the responsible trade licencing office where the company has its registered office. For areas which are admittance-restricted or require authorization, the required approvals must be sought there.

The Establishment Form

Representative office:

A representative office is a unit geographically separate from the head office, which is created as an additional, permanent centre of the company. This alternative is often chosen by companies, in particular, for entry into the German market, and for the development of contacts to business partners and customers.

Please note that the German trade or commercial law does not recognize the concept of “representative office”. On the contrary, in Germany there are two different forms of “representative offices”, which primarily differ in terms of the degree of their independence from the head office.

Either the office of the company in question in Germany operates commercially itself as a component of the company’s own organization, then it is legally a matter of a dependent operational facility (or “dependent branch office”). This must be registered under trade law. Or an office is opened which is headed by an external independent trader who is correspondingly commissioned (e.g. a sales representative). In this case it is an “independent branch office”. An independent commercial activity of the foreign company itself does not take place in this case in Germany.

Dependent branch office (operating facility):

Both the foundation formalities and the set-up costs are very low in the case of the foundation of a dependent branch office since – insofar as they are commercially active – only the registration of a business is necessary. An entry in the Commercial Register at the locally responsible district court is not required. The following must be taken into account, however: since the dependent branch office has no independence in relation to the head office of the company and under the terms of trade law it is merely an “operational facility”, the dependent branch office may neither conclude contracts nor issue invoices and demand payments in its own name. The dependent branch office may only handle preparatory measures and provide assistance, such as, for example, making and cultivating contacts and collecting information.

The foreign parent company can send a chief representative for the purpose of foundation and management of the liaison office or nominate a person resident in Germany for this responsibility.

Independent branch office (branch office) :

Alternatively, the foundation of a branch office is possible. Please note that for a branch office, in addition to a registration with the trade licencing office, the name of the parent company must also be entered in the Commercial Register at the locally responsible district court. The typical features of a branch office are the following:

- the branch office must be organized in such a way that an independent participation in business operations is possible, in other words, it must be able to continue operations in the event of discontinuation of the head office;
- it handles business transactions which are typical for the whole company;
- the branch office must exhibit a certain degree of independence, in that it has its own management with own planning freedom, its own separate bookkeeping and accounting and its own business assets which are assigned by the head office.

In the company name of the branch office of the domestic or foreign company, the company name of the head office must in principle remain unchanged (if necessary, also in a foreign language) including the legal form addendum. If, according to the respective foreign law, the inclusion of a company addendum is not required or if this company addendum is not familiar or incomprehensible in Germany, then in order to avoid possible mistakes a clarifying addendum is necessary. Apart from this, the company name of the head office can be given an addendum (e.g. Cologne branch.) Because the branch office is not a legal entity, the liabilities of the branch office are those of the foreign company. A branch office cannot itself be a party in a lawsuit, however, the foreign company can be sued under the company name of the branch office according to German law in Germany. The appointment of the acting organs (branch managers) is subject to the law of the company, in particular, to the foreign regulations of a corporation. It is not legally stipulated that a branch manager must be appointed. To represent the branch office an authorized signatory can also be appointed and entered in the Commercial Register. The power to represent (procuration) can be restricted to the operation of the branch office. Here German law is valid. For the residence of a foreign branch manager in Germany special regulations under the Immigration Law must be noted.

Formation Procedures

Business registration of the representative office

For the foundation of an independent and dependent branch office, as a rule, the following documents must be submitted to the Trade Licencing Office of the City of Cologne:

- personal proof of identity of applicant:
 - proof of identity through identity card or passport
 - if necessary proof of authorization to act for a third party (natural or legal entities), for managing director, executive board or authorized signatory: extract from the Commercial Register entry for the company
- a foreign national must submit a residence permit issued by the responsible immigration department, which includes the permission to take up independent commercial activity.
- proofs for the company:
 - a company registered in the Commercial Register must prove the entry in the Commercial Register with an extract from the Commercial Register.
 - a company registered with a foreign Commercial Register must also submit the corresponding entry documents. The legal capacity of the company must be proved beyond doubt.
 - in addition, a certified German translation must be presented. For a foreign company a German authorized representative as well as an address in Germany is required.
 - the German authorized representative must present a power of attorney issued in his name.
 - in case of doubt, if, for example the address of the registering person differs from that of the business, the existence of the operational facility must be proved by submission of a lease or confirmation of the lessor.

Entry of the independent branch office in the Commercial Register:

The entry into the Commercial Register must be made in writing to the locally responsible district court and must be made through the responsible organs. If a foreign company wants to found several branch offices in Germany, then one Commercial Register may be selected as the main register. All documents must then only be presented to this Commercial Register. Whether

the independent branch office of the foreign company is entered in the Commercial Register A or B, depends upon the legal form with which the foreign company is comparable. The signature and the entry of the company in the Commercial Register must be witnessed by a public notary. Founders who are unknown to the notary must identify themselves through valid identity documents. In the event that a person appearing is not acting in his own name, but rather for another person, a written power of attorney or subsequent consent must be presented in notarially-certified form. If the signature beneath a power of attorney is certified by a foreign notary, depending on the country of origin, the legalization (or apostille) is required. The former can be issued by a consul of the Federal Republic of Germany. In the event that a legal entity founds the independent branch office, its existence must be proved by a certified extract from the Commercial Register (for foreign companies: corresponding official registration documents).

Documents to be submitted for the registration in the Commercial Register of a branch office in Germany of a company which is based abroad:

- about the parent company:
 - the register in which the company is registered, insofar as an entry is foreseen according to the law of the state which the company is subject to;
 - the legal form of the company;
 - if the company is not subject to the law of a member state of the European Community or another contracting state to the agreement on the European Economic Region, the law of the state which the company is subject to;
 - the company name and head office of the company;
 - the object of the company;
 - the date of signing of the articles of incorporation;
 - the personal details of the managing director or the executive board, as well as their authorities;
 - the amount of the nominal/share capital;
 - a possible limitation of the company.
- about the branch office:
 - the address and the object of the branch office;
 - the amount of the business capital;
 - the date of the decision to establish the office;
 - the personal details of the managing director or the executive board, who may represent the company in the branch office legally and out of court and the extent of their powers of attorney;
 - a possible limitation of the branch office.

- enclosures:
 - if necessary, proof of the authorization to act for a third party (natural or legal entities); with managing director, executive board or authorized signatory: extract from the Commercial Register;
 - proof of the existence of the parent company;
 - insofar as German law provides for an approval for the business or the object of the company, proof of the existence of the approval must be included;
 - a notarially certified copy of the articles of incorporation as well as, insofar as the original of the contract is not written in German, a certified translation of the contract

Should subsidiaries, branch offices or operational facilities be managed by foreign natural persons, then according to the Immigration Law, these persons require a residence permit entitling them to practice the intended trade. This is documented by a corresponding visa in the passport. This residence permit is required if the person in question wants to stay in Germany for a longer period. Should the activity be conducted under retention of the usual place of residence abroad, through occasional entries into the Federal Republic, then the special residence permit with permission to take up gainful employment is not required.

Important note: All future changes at the parent company must be reported to the German authorities with which the branch office is registered.

Taxation of a foreign operational facility or branch office:

If a foreign company runs an operational facility or branch office (office, manufacturing plant etc.) in Germany, the profits of this operational facility must be taxed in Germany. The taxes which thereby become due, depend on the legal form of the company. They correspond with the taxes which a company with the corresponding German legal form must pay.

The profit of the operating facility, which is taxed in Germany, is either exempted from taxation in the other state or it is subject to taxation there, in which case the sum of tax paid in Germany is credited against the corresponding tax of the other state. The details of this are to be found in the Agreement on the Avoidance of Double Taxation (DBA), which Germany has concluded with the other state. In particular, this covers income tax or corporation tax, the solidarity surcharge, wage tax, trade tax and sales tax.



5. Taxation law regulations

The double-taxation agreement between the Federal Republic of Germany and the Republic of India of 19th June 1995, regulates the taxation in the two treaty states in the event of cross-border activities. The aim of the agreement is to avoid double taxation in the event of cross-border activities involving Germany and India. In the Federal Republic of Germany this particularly concerns income tax, corporation tax and trade tax. In the Republic of India the agreement particularly covers income tax, including surcharges which may be incurred on connection with it and the wealth tax.

In connection with an investment in Germany, the double-taxation agreement determines to what extent a liability to pay taxes also exists in Germany if, on principle, the foreign company only has a liability to pay in its native country, in this case India. This question does not arise with the foundation of a subsidiary company in Germany, since this, as an independent tax subject, has an unrestricted liability to pay income tax in Germany. The double-taxation agreement becomes relevant, in particular, if the Indian investor is only represented in Germany with an employee or in form of a representative office or branch office. Whether a limited tax liability thus arises depends whether as a result of the business activities in Germany an operational facility is founded. This can lead to the tax consequences as described above under part 4 (taxation of a foreign operational facility).

Operational facility in the sense of the double-taxation agreement means a fixed business facility (in other words, for example, an office, a retail store or a factory), through which the activity of a company is performed completely or partly. In particular, a place of management, a branch office, a branch, a manufacturing plant, a workshop and a store or a sales facility counts as an operational facility. Facilities which are used exclusively for the storage, exhibition or delivery of goods or merchandise of the company, as well as stocks of goods or merchandise of the company, which are kept exclusively for storage, exhibition or delivery are not regarded as operational facilities.

In the following paragraphs, against the background of this general definition, several classic constellations

are explained in more detail within the context of the market entry in Germany.

Assignment of employees:

Should the Indian company send an employee to Germany in order to generate business for the company in India, this can already justify an operational facility. This is particularly then the case if the employee is in possession of a power of attorney to conclude contracts in the name of the Indian company. Should the employee, therefore, for example, complete customer orders, then on principle it must be assumed that an operational facility has been founded in Germany. This must be judged differently if the Indian company engages the services of a broker or another independent representative in Germany, insofar as he deals with the activity within the context of his normal business activity.

An operational facility of an Indian company in Germany can also be regarded as existing if, for example, employees are sent within the context of a joint venture with a German company to Germany to act as managing directors of the joint venture company. The joint venture company as such has an unrestricted liability to taxation in Germany. In addition, under certain circumstances, an operational facility of the foreign company may also be seen to exist if the transferred managing director also generates business for the Indian company. This has to be examined critically in the individual case.

Representative office:

A representative office essentially serves, as was already explained, the development of contacts to business partners and customers. The market in Germany should thus be sounded out within the scope of the representative office and, in principle, business opportunities developed for the foreign companies. As long as the activities confine themselves exclusively to this market observation, an operational facility is not established by the representative office. The borderline is, however, very fluid. Should the activities reach a scale on which business is already being prepared, there is a danger here that a limited tax liability in Germany might arise with respect to the profits generated as a result in Germany. Here again, in other words, it is advisable to have this checked in advance.

Similar considerations apply incidentally to a dependent branch office.

Branch office (independent):

With the foundation of an independent branch office, as a rule, the establishment of an operational facility which is liable to taxation in Germany can be assumed. A branch office performs the business of the foreign parent company as an independently-organized unit in Germany. Correspondingly, contracts and business are concluded for the parent company, since the branch office, unlike a subsidiary company, is not an independent legal entity.

Other taxation details:

Besides the general taxation of corporate profits, the double-taxation agreement also covers other matters which can be of relevance in connection with an investment by a foreign company in Germany. This applies, for example, to the taxation of dividends, interest and licence fees.

Furthermore, however, the double-taxation agreement not only regulates the taxation of companies, but also of private persons. Thus, for example, Indian representatives, representatives of branch offices or managing directors of a GmbH, who are resident in Germany for more than 183 day in the year or whose salary is economically provided by the German operational facility, are in principle liable to pay income tax in Germany.

Incomes which a natural person resident in India earns from a learned profession or from other self-employed activity of a similar kind can only be taxed in India with the exception of the followings circumstances, under which the afore-mentioned earnings can also be taxed in Germany:

- if the natural person usually has a fixed facility at his disposal for the practice of his activity in Germany; in this case the earnings can be taxed in Germany, however only to the extent that they can be attributed to this fixed facility; or
- if the natural person is resident in Germany for a total of 120 days or more during the tax year in question; in this case the earnings in Germany can be taxed, however, only to the extent that they arise from the activity performed in Germany.

Insofar as Germany is assigned the tax power according to the regulations of the double-taxation agreement, the tax paid in Germany will be taken into consideration in India in the assessment of the Indian income tax.

The German tax law is very complex and, in some cases, obscure. It is therefore advisable, for both private persons and, in particular, for companies from India to already seek professional advice on taxation before the start-up of business activities in Germany. In addition to providing counseling, a tax consultant can then also take over the necessary ongoing tasks like the application for tax numbers, bookkeeping, preparation of annual accounts and preparation of the tax returns.

The most important kinds of German tax and tax rates are described in brief below.

Income tax:

The income of natural persons and the profits of partnerships with natural persons as partner are subject to income tax. Taxable income is defined as the positive sum of the earnings from different classes of income after deduction of losses and special expenditures.

Wage tax:

The income tax from employment is also referred to as wage tax. The employee receives a wage tax card from the registration office at which he is registered, in which the tax class, children's allowance etc. are indicated. The employer correspondingly retains the wage tax which is due. The solidarity surcharge for the "Reconstruction East" is also retained (5.5 percent of the wage tax).

| Year | Tax-free allowance | Lowest rate | Highest rate |
|------|--------------------|-------------|--------------|
| 2011 | 8,004 € | 14% | 45% |

Corporation tax:

The corporation tax is the income tax on legal entities and partnerships with companies limited by shares as partners. In Germany companies limited by shares, such as the GmbH, AG and KGaA, are subject to corporation tax. The assessment basis is the taxable income which is determined at the end of the year through a comparison of the business assets with those of the previous year. The corporation tax rate currently amounts to 15 percent plus 5.5 percent solidarity surcharge.

Trade tax:

Every commercial company in Germany is subject to the trade tax. The trade tax is a tax on profits. The basis for assessment is the trading profit. The basic figure is the profit determined according to income and corporation tax principles, whereby modifications can arise. Tax exemptions and reductions are possible in certain cases. The trading tax rate varies between approx. 7% – 17%. The level of the trading tax rate is dependent upon in which municipalities the company is active.

Sales tax (Value added tax):

Companies must pay sales tax for every delivery or other service rendered. The sales tax is a consumption tax. The businessman charges the customer the sales tax and passes it on to the tax office. As a rule, a businessmen can have a refund of sales tax billed for received deliveries or other services received as input tax or have it credited against the sales tax which he is due to pay. This means that, in the final analysis, the end-consumer (consumer) bears the tax burden. The sales tax owed arises at the time of the delivery. At the time of publication of these guidelines, the sales tax rate was 19 percent of the net invoice sum. A reduced rate of seven per cent applies to certain goods and services like essential foodstuffs, agricultural products, books, newspapers and magazines.



6. Labour law regulations

In Germany, before starting work, employees and employers must enter into a contract of employment. This contract of employment is not subject to any formal requirements. Employers, and employees can themselves determine the working conditions within the framework of the legal regulations and the collective wage agreements. Under certain circumstances, contracts of employment can be entered for a defined period and end automatically after expiry of this time period. They can also be for an indefinite period, periods of notice must then be observed. Should a company have more than 10 employees, in the event of a termination of contract it must adhere to the regulations of the Termination of Employment Act. Furthermore, dependent upon the

legal form of the company and according to the number of employees, in Germany legal codetermination provisions must be satisfied (One-third Participation Act, Co-determination Law, Iron, Coal and Steel Co-determination Law). Among the most important regulations for the protection of the employee, is the legal entitlement to at least 20 days holiday per annum (based on a 5-day week). The wage agreements and individual contracts of employment usually provide for a higher holiday entitlement. On average, the figure is 29 days. The compliance with accident prevention regulations are monitored by, among others, the trade office, the employers liability insurance associations and the office for public order.



7. Social legal regulations

Unlike in other industrial nations, the social welfare system in Germany is essentially financed on a pay-as-you-go basis. The current expenditures of the social welfare system (pension payments, medical treatment, hospital and nursing care charges and unemployment benefits) are financed from the current payments of contributions by the employers and employees. The German social welfare system is made up of five individual compo-

nents: the statutory old-age pension, health, nursing care, unemployment and accident insurance. The contributions to the legal accident insurance are paid to 100 percent by the employer, the other contributions to other forms of insurance are shared equally between employer and employee (cf., table: Employer's contribution/Employee's contribution).

Social welfare contributions (Status: August 2010)

| Insurance (Figures for West Germany) | | Total costs (Max. sum) | Employer's contribution (Max. sum) | Employee's contribution (Max. sum) |
|--|----------------|--|--|--|
| Old-age pensions | 19.9 % | 1,074.60 € | 537.30 € | 537.30 € |
| Unemployment insurance | 2.8 % | 151.20 € | 75.60 € | 75.60 € |
| Health insurance | approx. 15.5 % | 569.63 € | 268.28 € | 301.36 € |
| Nursing insurance for contributors with child | 1.95 % | 71.66 € | 35.83 € | 35.83 € |
| Nursing insurance for contributor without child | 2.2 % | 80.85 € | 35.83 € | 45.02 € |
| Total | 40.15 % | 1,867.09 € (West) 1,674.14 € (East) | 917.01 € (West) 820.54 € (East) | 950.09 € (West) 853.62 € (East) |

German-Indian Agreement on Social Security Secondment India – Germany

The agreement between the Federal Republic of Germany and the Republic of India on Social Security, which was signed as a bilateral agreement on 8th October 2008, has now been ratified and is in force as part of German national law from 1st October 2009.

Scope of application:

The Agreement on Social Insurance (the "Agreement") applies to Statutory Pension Insurance as a branch of Social Security. It provides that an employee who is employed in Germany or India will remain covered by the social security system of his respective Contracting State (the "Home State"), even if he is sent by his employer to work in the territory of the other Contracting State (the "Foreign State"). During the first 48 months the legislation of the employee's Home State shall continue to apply. The 48 month period starts from the time when the employee takes up employment in the Foreign State.

Duration of detachment:

Secondments are intended to last up to 48 months. An extension of this period is possible, as long as the initial secondment does not exceed 48 months by more than 12 months. If an extension is required, it is necessary for the employee and his employer to make a joint request for extension in order to exempt the employee from the legal obligation of Statutory Pension Insurance of the Foreign State.

Practice notice:

The purpose of the Agreement is to add legal certainty to the constantly growing business connections between India and Germany. The Agreement's scope is limited to Statutory Pension Insurance. With regard to other branches of social insurance (health insurance, unemployment insurance and nursing insurance) allocation of employees to a social insurance system will take place according to the rules in §§ 4, 5 of the Social Security Code IV (transmission/irradiation) and the corresponding national Indian regulations.

8. The transfer of goods, capital and machines

Business account:

In order to be able to ensure that the daily business activities in Germany proceed quickly and without problems, the opening of a business account in German is to be recommended.

The majority of the internationally-operating banks are represented in Germany – either directly or through partners. Accounts can also be managed in foreign currencies.

The required documents for the opening of a business account depend on the legal form of the company. In every case, in principle, in addition to valid personal documents of the partners, an extract from the Commercial Register as well as the articles of incorporation are required.

Capital:

In principle, the transfer of capital to and from Germany is not subject to any restrictions.

For sums in excess of 12,500 Euros or objects of value with corresponding values, there is an obligation to register them with the Federal Bank which, however, serves purely statistical purposes. The Federal Bank is subject to a strict obligation to secrecy regarding the transmitted data. This data is neither published, nor passed on to other offices.

This obligation only applies to companies with a German registered office as well as private persons with a permanent place of residence in Germany. Capital transfers from companies resident abroad to an account in Germany are under no obligation to register. This is even the case, if the foreign company itself is the account holder.

In other words, if an investor resident abroad, receives 12,500 Euros to his German account or transfers 12,500 Euros out of his German account, he is not obliged to report this capital transfer to the Federal Bank.

Payments for the import or export of goods must also not be reported, just as little as servicing of possible loans (if the original maturity does not exceed twelve months).

Claims or liabilities against foreign companies (for example, banks) or private persons should be reported if in total these amount to more than 5 million Euros (or the corresponding equivalent in a foreign currency).

Reporting forms are available from the Deutsche Bundesbank. It also has an online form centre where the most important forms are available for downloading.

Goods and machines:

Goods and machines can be moved free of duty within the European Union.

In the case of imports from other states to Germany import duties are due, in other words, customs, import sales tax and possibly special consumption taxes. The level of the custom duties can be determined online using the TARIC system (Integrated Tariff of the European Communities).

If a business is moved completely to Germany, under certain conditions no import duties are incurred on the import of all used investment goods.

In the event of shifting the place of residence to Germany, the import of household effects is also freed from the raising of import duties. Such an exemption must be applied for in writing.

9. Important contact partners and sources of information

9.1 Contact partners in Cologne:

Industrie- und Handelskammer (IHK) Köln (Cologne Chamber of Commerce and Industry)

With 140,000 member companies, the IHK Cologne is one of Germany's largest chambers of commerce and industry. It represents the interests of companies in the industrial, trade and service sectors within its district and offers them its services. If you found a company in Cologne, you automatically become a member of the IHK according to German law and benefit from its services.

Industrie- und Handelskammer zu Köln (Chamber of Commerce and Industry)

Unter Sachsenhausen 10–26
50667 Cologne
Tel.: +49 (0) 221 1640-0
Fax: +49 (0) 221 1640-129
Service@koeln.ihk.de
www.cci-cologne.de

Amt für Wirtschaftsförderung der Stadt Köln (Office of Economic Development)

The Office of Economic Development is the central contact partner at the City of Cologne for all companies and founders of new businesses. Here companies will find personal contacts and guides to the public administration. This applies both to companies who want to make a new settlement in Cologne and to those which are already active here. The office provides information about local conditions, advises on current planning law and building possibilities, provides guidance services on required approvals and develops individual problem solutions with the companies. The Office of Economic Development helps with the search for a location in Cologne and advises on promotional possibilities.

India is a focal point of the foreign activities of the Office of Economic Development. With the aim of improving and strengthening Cologne's position as a bridgehead for Indian business, the India Initiative was launched at the end of 2006. The India-Desk is at your disposal as a central contact partner, as a "one-stop-agency" for all your questions about company settlement. Here you will receive a service tailored to your needs which includes, for example, the following modules:

- Location advice
- Real estate brokering
- Help with obtaining official approvals (e.g. building permit, work and residence permit)
- Support with the recruitment of employees
- Support with integration

In principle, the City of Cologne offers you a comprehensive, fast and flexible service. Approval procedures for work and residence permits only take four weeks at the most on presentation of all documents in Cologne.

Stadt Köln (City of Cologne)

Der Oberbürgermeister
Amt für Wirtschaftsförderung
(The Mayor
Office of Economic Development)
India Desk – Katharina Menge
Willy-Brandt-Platz 2
50679 Köln
Tel.: +49 (0)221 221-25367
Fax: +49 (0)221 221-26686
katharina.menge@stadt-koeln.de
www.stadt-koeln.de

Rechtsanwaltskammer Köln (Cologne Bar Association)

Riehler Straße 30
50668 Köln
Tel.: +49 (0)221 97 30 10-0
Fax: +49 (0)221 97 30 10-50
kontakt@rak-koeln.de
www.rak-koeln.de

Steuerberaterkammer Köln (Cologne Chamber of Tax Consultants)

Gereonstraße 34-36
50670 Köln
Tel.: +49 (0)221 336430
Fax: +49 (0)221 3364343
mail@stbk-koeln.de
www.stbk-koeln.de

Amtsgericht Köln

(Cologne District Court)

Handelsregistersachen (Commercial Register matters)

Justizgebäude Reichenspergerplatz 1, 50670 Köln

Tel.: +49 (0)221 7711-0

Fax: +49 (0)221 77 11-312

poststelle@ag-koeln.nrw.de

www.ag-koeln.nrw.de

9.2 Other contact addresses

Germany Trade and Invest

www.gtai.com

Headquarters

Friedrichstraße 60

10117 Berlin

Tel.: +49 (0)30 200 099-0

Fax: +49 (0)30 200 099-111

office@gtai.com

Bonn Office

Villemombler Straße 76

53123 Bonn

Tel.: +49 (0)228 24993-0

Fax: +49 (0)228 24993-212

info@gtai.com

NRW.INVEST GmbH

(Economic Development Agency of the German State of North Rhine-Westphalia (NRW))

Völklinger Str. 4

40219 Düsseldorf

Tel.: +49 (0)211 13000-0

Fax: +49 (0)211 31000-154

nrw@nrwinvest.com

www.nrwinvest.com

NRW.INVEST India/Mumbai

(Economic Development Agency of the German State of North Rhine-Westphalia (NRW))

Shreeram S. Iyer

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mumbai@nrwinvest.com

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(Economic Development Agency of the German State of North Rhine-Westphalia (NRW))

Golak C. Misra

Konark Court, 2nd Floor

11, Deccan College Road, Yerwada

Pune – 411006, India

Tel.: +91 (0)99 232 06530

misra@nrwinvest.com

Indo-German Chamber of Commerce

Mumbai Head Office

Maker Tower 'E', 1st floor, Cuffe Parade

Mumbai (Bombay) 400 005

Tel.: +91 (0)22 666521-21

Fax: +91 (0)22 666521-20

bombay@indo-german.com

http://indien.ahk.de

Liaison Office Düsseldorf Germany

Citadellstraße 12

40213 Düsseldorf

Tel.: +49 (0)211 360597-98 / 362749

Fax: +49 (0)211 350287

duesseldorf@indo-german.com

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German House, 2, Nyaya Marg, Chanakyapuri

New Delhi 110 021

Tel.: +91 (0)11 47168835 / 47168836

Fax: +91 (0)11 26118664

delhi@indo-german.com

Kolkata Office

3A, Gurusaday Road

Kolkata 700 019

Tel.: +91 (0)33 228379 62 / 228379 70

Fax: +91 (0)33 228379 63

calcutta@indo-german.com

Chennai Office

117, G.N. Chetty Road, T.N. Nagar

Chennai (Madras) 600 017

Tel.: +91 (0)44 2834 0835 / 836

Fax: +91 (0)44 2834 1837

chennai@indo-german.com

Bangalore Office

403, Shah Sultan, 4th Floor, Cunningham Road
Bangalore 560 052
Tel.: +91 (0)80 222 65650
Fax: +91 (0)80 222 03797
bangalore@indo-german.com

Pune Office

710 Nucleus Mall Opp. Police Commissioner's Office 1
Church Road
Pune 411 001
Tel.: +91 (0)20 410471 00
Fax: +91 (0)20 410471 17
pune@indo-german.com

Koelnmesse GmbH

Messeplatz 1
50679 Köln, Deutschland
Tel.: +49 (0)221 821-0
Fax: +49 (0)221 821-2092
kmi@koelnmesse.de
www.koelnmesse-international.de

Koelnmesse YA Tradefair Pvt. Ltd., India

Office B 501/502, Kemp. Plaza, Mind. Space, Chincholi
Bunder Ext.,
Off Link Road,
Malad (West)
Mumbai 400064, Maharashtra
India
Tel.: +91 (0)22 40037766 /67/68
Fax: +91 (0)22 40034433
info@yatradeair.com

Deutsch-Indischer Stammtisch (German-Indian Round Table)

Dr. Jörg Podehl
Burggrafenstr. 5
40545 Düsseldorf
Tel.: +49 (0)211 66 96 95 40
Fax: +49 (0)211 66 96 95 44
podehl@peters-legal.com
www.girt.de

Bundesgeschäftsstelle Deutsch-Indische Gesellschaft e.V.

(German-Indian Society)
Federal Office
Oskar-Lapp-Str. 2
70565 Stuttgart
Tel.: +49 (0)711 29 70 78
Fax: +49 (0)711 299 1450
info@dig-ev.de
www.dig-bundesverband.de

Deutsch-Indische Gesellschaft e.V. Bonn/Köln (German-Indian Society)

RA Dieter Nohl
Petersbergstraße 97
50939 Köln
Tel.: +49 (0)221 55 66 62
Fax: +49 (0)221 28 369 28
info@dig-bonnkoeln.org
www.dig-bonnkoeln.org

IGCS Indo-German Services GmbH

Bayardsgasse 5
50676 Köln
Tel.: +49 (0)221 39 75 371 / 72
Fax: +49 (0)221 39 75 373
info@indo-german-services.com
www.indo-german-services.com

India Trade Promotion Organisation (ITPO)

Friedrich-Ebert-Anlage 26
60325 Frankfurt
Tel.: +49 (0)69 55 37 73 / 7 43 47 60
Fax: +49 (0)69 55 42 30
itpo@itpofrankfurt.com
www.itpofrankfurt.com

Deutsche Botschaft Neu Delhi (Embassy of the Federal Republic of Germany)

P.O. Box 613
New Delhi-110 001
No. 6/50G, Shanti Path
Chanakyapuri
New Delhi-110 021
India
Tel.: +91 (0)11 44 19 91 99
Fax: +91 (0)11 26 87 31 17
www.new-delhi.diplo.de

**Generalkonsulat der Bundesrepublik Deutschland
(Consulate General of the Federal Republic of
Germany)**

P.O. Box 3110
Chennai-600 028
9 Boat Club Road
Chennai
India
Tel.: +91 (0)44 24 30 16 00
Fax: +91 (0)44 24 34 92 93
www.chennai.diplo.de

**Deutsches Generalkonsulat Mumbai
(Consulate General of the Federal Republic of
Germany)**

Hoechst House, 10th Floor
Nariman Point
Mumbai-400 021
India
Tel.: +91 (0)22 22 83 24 22
Fax: +91 (0)22 22 02 54 93
www.mumbai.diplo.de

**Generalkonsulat der Bundesrepublik Deutschland
(Consulate General of the Federal Republic of
Germany)**

1 Hastings Park Road
Alipore
Kolkata-700 027
India
Tel.: +91 (0)33 24 79 11 41 / (0)33 24 39 89 06
Fax: +91 (0)33 24 79 30 28
www.kalkutta.diplo.de

**Botschaft der Republik Indien
(Embassy of the Republic of India)**

Tiergartenstraße 17
10785 Berlin
Tel.: +49 (0)30 25 79 50
Tel.: +49 (0)30 25 79 51 02
www.indianembassy.de

**Generalkonsulat der Republik Indien
(Consulate General of the Republic India)**

Friedrich-Ebert-Anlage 26
60325 Frankfurt am Main
Tel.: +49 (0)69 15 30 05 0
Fax: +49 (0)69 55 41 25
consulgeneral@cgifrankfurt.de
www.cgifrankfurt.de

**Generalkonsulat der Republik Indien
(Consulate General of the Republic India)**

Widenmayer Straße 15
80538 München
Tel.: +49 (0)89 21 02 39 0
Fax: +49 (0)89 21 02 39 80
consular@cgimuenich.de
www.cgimuenchen.de

**Generalkonsulat der Republik Indien
(Consulate General of the Republic India)**

Graumannsweg 57
22087 Hamburg
Deutschland
Tel.: +49 (0)40 33 80 36
Fax: +49 (0)40 32 37 57
cgihh@aol.com

**Bundeszentralamt für Steuern
(Federal Central Office for Taxes)**

Department Q6
An der Kuppe 1
53225 Bonn
Tel.: +49 (0)22 84 06-0
Fax: +49 (0)22 84 06-2661
allgemein@steuerliches-info-center.de
www.germantaxes.info

**Europäische Kommission – Steuern und Zollunion
(European Commission
Taxation and Customs Union DG)**

B-1049 Brussels
http://ec.europa.eu/taxation_customs/index_en.html

**Bundesamt für Wirtschaft und Ausfuhrkontrolle
(Federal Office of Economics and Export Control)**

Frankfurter Straße 29-35
65760 Eschborn
Tel.: +49 (0)61 96 90 8-0
Fax: +49 (0)61 96 90 8-800
www.bafa.de

**Bundesministerium der Finanzen – Bereich Zoll
(German Customs Administration)**

Tel.: +49 (0)351 44 83 4-530
Fax: + 49 (0)351 44 83 4-590
enquiries.english@zoll.de
www.zoll.de

9.3 Interesting links on the Internet:

Association of the German Trade Fair Industry
www.auma-messen.de

E-Trade-Center
www.e-trade-center.com

Europa – Gateway to the European Union
<http://europa.eu>

European Commission Enterprise Europe Network
www.company-europe-network.ec.europa.eu

Facts About Germany
www.tatsachen-ueber-deutschland.de

German Business Portal
www.german-business-portal.info

KfW Bankengruppe
www.kfw.de

Market Access Database
<http://madb.europa.eu>

NRW Bank, State Development Bank of NorthRhine-Westphalia
www.nrw-bank.de

The German Chambers of Industry and Commerce
www.dihk.de

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