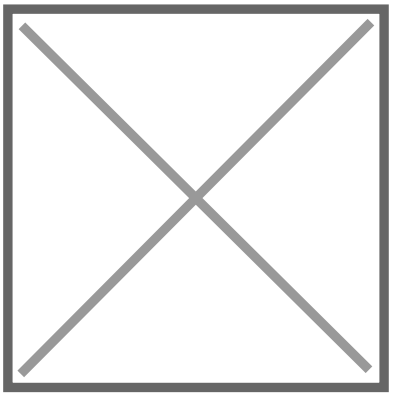

How to chose and setup a Corp.

Descrizione

In **Italy**, setting up a company follows specific legal and bureaucratic procedures. Below is a breakdown of **different types of companies in Italy** and **how to set them up**, based on Italian corporate law.

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1. Sole Proprietorship (Ditta Individuale)

A **Ditta Individuale** is a **one-person business** where the owner is personally responsible for all debts.

? Pros:

- Simple and **low-cost** to set up
- Minimal bureaucratic requirements
- Profits taxed as personal income

? Cons:

- **Unlimited liability** (owner's personal assets are at risk)
- Harder to access **funding and investment**
- Less credibility compared to corporations

How to Set Up a Ditta Individuale:

1. **Choose a Business Name** (optional, default is the owner's name).
2. **Register with the Chamber of Commerce (Camera di Commercio)**.
3. **Obtain a Partita IVA (VAT Number)** from the Agenzia delle Entrate.
4. **Register with INPS** (National Social Security Institute) for pension contributions.
5. **Register with INAIL** (Insurance for workplace accidents) if applicable.
6. **Open a Business Bank Account**.
7. **Issue Electronic Invoices** (mandatory in Italy for B2B and B2G).

2. General Partnership (Società in Nome Collettivo – SNC)

A **SNC** is a partnership where all partners share **equal liability** for debts.

? Pros:

- Simple and **flexible** management
- No **minimum capital** required
- Direct taxation (partners pay personal income tax)

? Cons:

- **Unlimited personal liability** for all partners
- Joint responsibility for debts

How to Set Up an SNC:

1. **Draft a Partnership Agreement** (Atto Costitutivo) with a notary.
2. **Register with the Chamber of Commerce**.
3. **Obtain a Partita IVA** from the tax office.
4. **Register with INPS and INAIL**.
5. **Deposit the company documents at the Registro delle Imprese**.
6. **Open a Business Bank Account**.

3. Limited Partnership (Società in Accomandita Semplice – SAS)

A **SAS** has two types of partners:

- **General partners (Soci Accomandatari):** Have full liability.
- **Limited partners (Soci Accomandanti):** Only liable for the amount they invested.

? Pros:

- Allows silent investors with **limited risk**
- Less strict regulations than corporations

? Cons:

- **General partners bear full liability**
- More complex structure than SNC

How to Set Up an SAS:

1. **Draft the company statutes** and sign before a notary.
2. **Register with the Chamber of Commerce**.
3. **Obtain a Partita IVA**.
4. **Register with INPS and INAIL**.
5. **Deposit company documents with the Registro delle Imprese**.

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4. Limited Liability Company (Società a Responsabilità Limitata – SRL)

An **SRL** is the most common **corporate structure in Italy**, offering **limited liability** to shareholders.

? Pros:

- Shareholders' **liability is limited** to their investment
- Easier to attract investors
- More **professional credibility**

? Cons:

- **Higher setup and maintenance costs**
- **Stricter regulations** than partnerships
- Mandatory **accounting and annual financial statements**

How to Set Up an SRL:

1. **Draft Articles of Association (Atto Costitutivo)** with a notary.
2. **Deposit Minimum Share Capital** (€10,000 for a standard SRL, €1 for an SRLS).
3. **Register with the Chamber of Commerce**.
4. **Obtain a Partita IVA**.
5. **Register with INPS and INAIL**.
6. **Open a Business Bank Account**.
7. **Appoint a Legal Representative**.

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5. Simplified Limited Liability Company (Società a Responsabilità Limitata Semplificata – SRLS)

A **SRLS** is a simplified version of an **SRL**, designed to be easier and cheaper to set up.

? Pros:

- **Lower setup costs** (no notary needed)
- **Minimum capital of €1**

- Faster bureaucratic process

? Cons:

- Less **flexibility** in structuring the company
- More difficult to **raise capital**
- Limited credibility for large contracts

How to Set Up an SRLS:

1. Use the **standard government-approved statute** (Atto Costitutivo).
2. **Register with the Chamber of Commerce**.
3. **Deposit share capital (€1 to €9,999)**.
4. **Obtain a Partita IVA**.
5. **Register with INPS and INAIL**.
6. **Open a Business Bank Account**.

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6. Joint-Stock Company (Società per Azioni – SPA)

An **SPA** is a large-scale company where ownership is divided into **shares**.

? Pros:

- **Limited liability** for shareholders
- Can **raise capital** from investors and public markets
- Best suited for **large businesses**

? Cons:

- **High setup costs** (€50,000 minimum capital)
- **Strict regulations** and reporting requirements

How to Set Up an SPA:

1. **Draft the Articles of Association** with a notary.
2. **Deposit the minimum capital (€50,000)**.
3. **Register with the Chamber of Commerce**.
4. **Appoint a Board of Directors**.
5. **Register with INPS and INAIL**.
6. **Open a Business Bank Account**.
7. **Submit annual financial reports**.

Tag

1. Foreign companies
2. Self-employed in Italy

Data
09/10/2026
Data di creazione
11/03/2025