



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.

1. Sole Proprietorship (Ditta Individuale)

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

â? Pros:

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

â? Cons:

- **Unlimited liability** (ownerâ??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 ownerâ??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 (Societ  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.**
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3. Limited Partnership (Societ  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
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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 (Societ  a Responsabilit  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 (Societ  a Responsabilit  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.**

6. Joint-Stock Company (Societ  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.**

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