

Costs and procedures for setting up a business



CONCEPTION



MODELLING



PLANNING



IMPLEMENTATION



Ajuntament de
Barcelona



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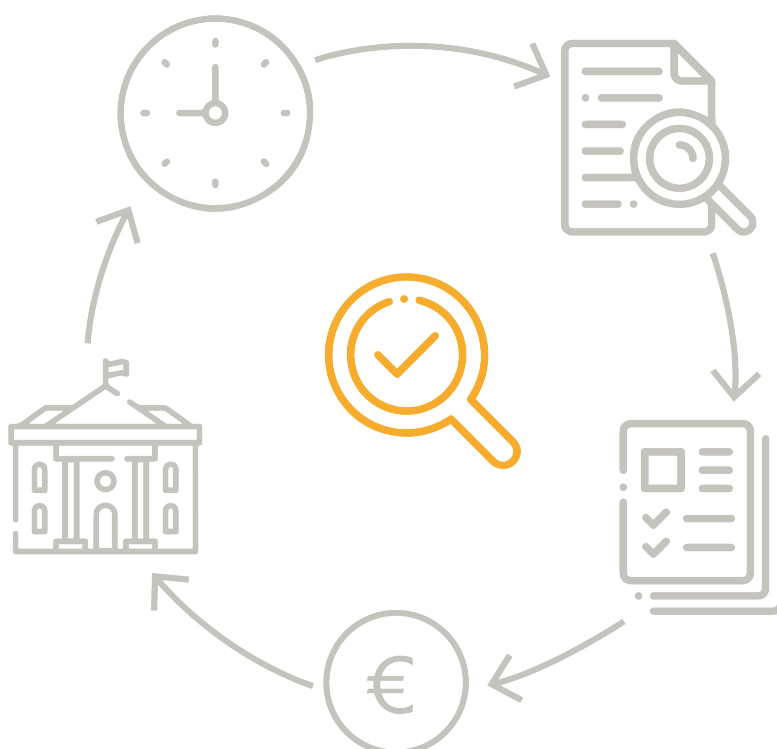
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01

Introduction

The aim of this document is to provide information on the costs and steps that need to be followed to give your business project a legal form and to register it with the various administrations so you can confidently embark on a process that can be complex and costly.



02

Establishing the legal form

NEGATIVE CERTIFICATE OF BUSINESS NAME

WHERE: Via the website <http://www.rmc.es>

PRICE: €18.24 by registered post, or €22 if sent by courier.

TIME FRAME: it takes about 15 days.

- It is possible to check the availability of names in advance (€1.80 + VAT), but this doesn't guarantee anything (the query response may say that the name is available but it will always be subject to the appraisal of the registrar, who may reject its use on the grounds that it is phonetically similar to or bears clear similarities to other already registered names).
- Cooperatives must send a request to the Central Register of Cooperatives of Catalonia to reserve a name.

OPENING A CURRENT ACCOUNT MINIMUM CAPITAL DEPOSIT AND OBTAINING THE SHARE CAPITAL DEPOSIT CERTIFICATE

WHERE: banks or building societies

PRICE: €0 Share capital contributions are not a cost. The amount you have to deposit as share capital will depend on the legal form chosen for the business:

SL/SLL (Private limited company/employee-owned private limited company):	€3,000
SLNE (New Business Limited Company):	€3,000
SA/SAL (Public limited company/employee-owned public limited company): (Minimum 25% disbursed and the rest of the capital must be underwritten within a maximum of five years).	€60,000
S. Coop.	€3,000

TIME FRAME: straight away, even though bank offices often take 24 hours to issue the deposit certificate.

To open the account, the bank will ask for the company name certificate. The deposit certificate should state the identity of the business partners, their DNI (Identity No.), NIE or CIF (Tax ID. No.) and the amount that each of them has deposited to constitute the share capital.

- Non-monetary contributions to a public limited company (SA) (for example, property): the audit report certifying the value of the contributions must be provided.

INCORPORATING THE COMPANY – GRANTING THE PUBLIC DEED

WHERE: notary's office.

DOCUMENTS

01. Certificate of approval of the company's name.
02. Share capital deposit certificate
03. Statutes: we recommend that you get a notary to write up the Statutes in order to avoid problems when it comes to registering the deed in the Commercial Register.

It is important to regulate the system for the acquisition and transfer of stocks and shares, and their valuation, for cases in which a business partnership ends (if the valuation method is regulated, you will avoid problems at these critical moments when it can be difficult to reach an amicable agreement).

Approximate cost

Share capital of less than €6,010.12	€98.15
Certified copy €3 per sheet (20 sheets x two copies)	€120
Simple copy €0.6 per sheet (20 sheets x two copies)	€36.00
TOTAL	€254.15

Variables: the cost of the Public Deed will depend on:

a) Share capital between 6,010.12 and 30,050.61	4.5*1,000
b) Share capital between 30,050.61 and 60,101.21	1.5*1,000
Number of certified/simple copies.	
Authorisation deed	€42 + copies

TIME FRAME: it is signed during the act, but the notary takes around five days to prepare it and issue it.

IMPORTANT

Please remember that you have the **online procedure service from** Barcelona Activa at your disposal: <https://empreses.barcelonactiva.cat/web/es/constitucio-d-empreses>

GETTING THE CIF (TAX ID NUMBER)

WHERE: The corresponding tax office depending on the postal district of the company's registered address.

DOCUMENTS

01. Simple and certified copy of the articles of incorporation.
02. Photocopy of the DNI of the administrator signing and the business partners.
03. Form 036 (on this form you should state the tax obligations generated by your business activity; to do this correctly, each Tax Office has a Tax Information department which offers advice on the IAE (economic activity tax) epigraph number and the obligations corresponding to the specific activity).

COST: price of form (€2), although it is possible to get the form free of charge from the Tax Agency website: <https://www.agenciatributaria.es/>

TIME FRAME: Straight away. Ask for tax labels.

PAYMENT OF PROPERTY TRANSFER TAX

WHERE: Oficina de l'Agència Tributària de Catalunya. The tax can be paid at the cash desk of the Tax Agency or at any accredited bank.

DOCUMENTS

01. Simple copy
02. Certified copy
03. Form 600.
04. Photocopy of CIF (Tax ID)

The form, the instructions for completing it and the accredited banks where payment can be made can be found on the Catalan Tax Agency website: <https://atc.gencat.cat/ca/tributs/itpajd/>

If you wish to carry out the procedure in person, you can download the form 600 from the Tax Agency's website, where you will also find a practical guide on completing it:

<https://atc.gencat.cat/ca/utilitats/model600/>

Payment of the resulting amount should be made at the ATC cash desk or at any of the accredited banks (most Catalan banks and building societies) and once paid, the original and a copy of the incorporation document should be presented at the corresponding branch of the Catalan Tax Agency (ATC).

This same link takes you to a detailed guide to submitting form 600 online, with a help programme.

COST: price of form 600 (€0.30 €) + 1% share capital as payment of Asset Transfer and Documented Legal Acts Tax (ITP and AJD) (company operations).

TIME FRAME: straight away (there are long queues every day).

DEADLINE: one (1) month from the date the public deed is awarded

- Cooperatives and employee-owned companies are exempt from paying the tax.

REGISTERING IN THE COMMERCIAL REGISTER

WHERE: The Commercial Register that corresponds to the province where the activity is registered.

DEADLINE FOR PRESENTING THE DEED FOR REGISTRATION: 1 month SA/SAL, 2 months SL/SLL from the date the deed is signed.

DOCUMENTS

01. Certified copy and completed submission form.
02. Photocopy of Tax ID (CIF) of the company to be registered.

PRICE:

- Per submission.
- Items that are the object of the registration.
- Publication in BORME.

You pay €60 per submission + items that are the object of the registration + publication in BORME. Payment must be made at the time the deeds are presented for registration. The items that are the object of the registration are paid for when the deed is removed from the Register, after approximately 15 working days.

EXAMPLE 1: if a deed of incorporation is registered with two administrators/joint administrators.

Registration with two joint administrators

Submission €6.01

Registrations €134.39

Publication €61.29

TOTAL €201.69 + VAT

EXAMPLE 2: if a deed is registered with a board of directors with six joint and several administrators and power of attorney for two of them.

A. Board of directors with six joint and several administrators and power of attorney for two of them.

Submission €6.97

Registrations €355.18

Publication €95.99

TOTAL €458.14 + VAT

B. Power of attorney

Submission €6.97

Registrations €55.78

Publication €28.45

TOTAL €92.20 + VAT

TOTAL A+B €550.34 + VAT

TIME TAKEN TO REGISTER THE BUSINESS: 15 working days.

FOR EMPLOYEE-OWNED COMPANIES: beforehand, you need to register as SLL/SAL and complete the registration in the Administrative Register of Employee-owned Companies of Catalonia (Sepúlveda, 148-150, Barcelona). **The process can take up to three months.** It is not permitted to register in the Commercial Register until you have received the employee-owned company status certification.

- Cooperatives: presentation at the Register of Cooperatives (Sepúlveda 148-150, Barcelona).
- Watch out for out-dated statute forms: if there are any errors, the company will not be registered.
- If you have to sign for a loan or a bank policy, this procedure must be correctly completed.
- If you wish to access share capital, this procedure must be correctly completed.
- If you wish to request the definitive CIF Tax ID, the registration procedure must be completed correctly (once registered in the Register, you need to return to the Tax Office and request the definitive CIF using another form 036).
- If this procedure is not completed correctly, your company will be irregular (with the same civil effects as a private civil company (SCP)), that is, the registration in the Register gives the company retroactive validity.

LEGALISING THE OFFICIAL BOOKS

WHAT BOOKS? The inventory and annual accounting book, daily ledger, minutes book, shareholders register.

WHERE: The Commercial Register in the province to register them; the books can be acquired at stationery shops. More details are available in the 'Books' section of the Register website: <https://www.registromercantilbcn.es/>

PRICE: €42.35 per legalisation of books, all at the same time.

TIME PERIOD: approximately one week.

SLNE (NEW BUSINESS LIMITED COMPANY)

This type of legal entity requires both online and in-person procedures.

ONLINE PROCEDURES:

WHERE: Advice and procedure initiation points (PAIT) and notary¹. <http://www.circe.es>

DOCUMENTS

- Photocopy and original of Spanish national identity document (DNI) of all the partners (foreign nationals: Community foreign national card (NIE) and residency permit and self-employment work permit).
- Photocopy and original of Spanish national identity document (DNI) of all the partners (foreign nationals: Community foreign national card (NIE) and residency permit and work permit).
- Photocopy and original of the Social security card of all the partners or another document that shows their Social Security affiliation numbers.
- Photocopy and original of the Social security card of all employees or another document that shows their Social Security affiliation numbers.
- EA (economic activity) epigraph.
- Personal data identifying the business partners (and where applicable, details of spouses: DNI or NIE and marital status).
- Details of registered business address and business activity) should include: size in metres squared of the business activity premises, postcode and phone number).
- Equity participation percentages and, where applicable, indication of status of administrators. For affiliation to the special scheme for self-employed workers: chosen contribution base and mutual insurance company for workplace accidents and work-related illnesses.

¹Before going to the notary, the entrepreneur must open a bank account and deposit the minimum share capital (minimum of €3,012) . The bank will issue a capital deposit certificate which needs to be handed to the notary.

With the online procedure, all the procedures with the Tax office, Commercial Register and Social Security are carried out on the same PAIT. The time it takes to carry out the complete procedure depends on when you get an appointment to see the notary (the appointment is processed directly by the PAIT) but if this is not delayed, all the procedures can be completed in three or four working days.

- Receipt of payment of €50 (before the procedure) to the Central Commercial Register (RMC) to obtain the business name, if this option is chosen.
- For hiring employees: contract or hiring agreement or authorisation to undertake the registration with Social Security.
- If an opening licence has been requested, the reference number is required.

PRICE:

Certificate approving business name	€16.36 - €30
Notary fees minimum capital:	€180.00
Deed registration and publication in BORME. Approximately	€132.00
TOTAL	€380

The advantage in relation to other legal forms is that you don't have to face high agency/management fees (although you should still get expert advice), as all the procedures are completed with a single administrative office.

IN-PERSON PROCEDURES:

Business name (ID-CIRCE).

WHERE: <http://www.circe.es>

- Once the certificate has been obtained, the entrepreneur can incorporate their company following the procedures set out in Act 7/2003 (following the same procedures as a private limited company).
- It takes 24 hours for notaries and registers if you have chosen the orientative statutes approved by the Ministry of Justice.

EXAMPLE: in the case of a private limited company with share capital of €3,000, two business partners and a sole administrator.

Total cost SL.

Business name query	€1.80
Negative certificate	€20.51
Notary	€254.15
Register/book	€251.69
Forms	€2.00
TOTAL	€518.62

03

Activity licence

COMMUNICATION REGIME (APPENDIX III.3 and III.2)

WHERE DO I CARRY OUT THE PROCEDURE? At the Department of Urban planning or Activity Licences of the City Council where you want to open the establishment.

TIME THE PROCEDURE MAY TAKE: online response and one month to provide the documents.

START OF ACTIVITY: the day after handing in all the completed documentation.

MUNICIPAL ADMINISTRATION CONTROLS: communication activities are not subject to any system of control or periodic inspections, notwithstanding any powers the municipal administration may exercise at any time.

OPENING LICENCE REGIME (APPENDIX III.1)

WHERE DO I CARRY OUT THE PROCEDURE? At the Department of Urban planning or Activity Licences of the City Council where you want to open the establishment.

TIME THE PROCEDURE MAY TAKE: a decision must be made within three months.

MUNICIPAL ADMINISTRATION CONTROLS: opening licence activities are subject to periodic controls every ten years, carried out in accordance with articles 73 and 82 of the Municipal By-law on Activities and the Comprehensive Intervention of the Environmental Authority (OMAIA).

For activities included in Appendix III.1 of the Law on the Comprehensive Intervention of the Environmental Authority. For example,

- Image and Beauty Clinic with a surface area of more than 500 m².
- Senior citizen centre with number of places below 50 m².
- Childcare and/or play centre.
- Catering activities.

PRICE: €710.33 + construction, installation and works tax (3.25% of budget for the implementation, expansion, modification or reform of the installations) + drafting of the technical project (approx. €1,800) + certificate or positive report from an EAC (between €800 and €1,100).

TOTAL: minimum of €2,610.33 + 3.25% of budget + Works licence.

ENVIRONMENTAL LICENCE REGIME (APPENDIX II.1 AND APPENDIX II.2)

An urban planning compatibility certificate is required. Once the certificate has been issued or if a month has transpired and no certificate has been issued, the licence procedure will commence with the municipal technical officers, who will grant a period of one year to start work on the installations and an indeterminate period of time to complete them.

WHERE DO I CARRY OUT THE PROCEDURE? At the Department of Urban planning or Activity Licences of the City Council where you want to open the establishment.

TIME THE PROCEDURE MAY TAKE: a decision will be made in four to six months.

MUNICIPAL ADMINISTRATION CONTROLS: Appendix II.2 activities are subject to periodic controls carried out every five years, in accordance with articles 73 and 82 of the Municipal Bye-law and the Comprehensive Intervention of the Environmental Authority (OMAIA).

Approximate total cost of the licence	
Communication regime III.3	€201.35 + 3.25%
Communication regime III.2	€1,401.35 + 3.25%
Opening licence regime	€2,548.30 + 3.25%
Environmental licence regime II.2	€4,505.00 + 3.25%
Environmental licence regime II.1	€5,495.00 + 3.25%

3.25% of the installation budget, in accordance with the self-assessment payment to be made calculated at the Citizen Help Office (OAC) at the time the procedure is carried out.

WORK PERMIT			
Type	Major works licence	Minor works licence	Work notifications
Cost	€5.96 € per m ² of works + 3.25% of the cost of the works + cost of the works project (From €300 to €1,500 depending on the complexity of the project)	€338 licence (With project) + 3.25% of the cost of the works + cost of the works project (from €300 to €1,500 depending on the complexity of the project)	€196 (without project) + 3.25% of the cost of the works

04

Starting activity

CENSUS DECLARATION, TAX REGISTRATION AND START OF ACTIVITY

WHERE: Tax office where the business is registered for tax purposes.

TIME PERIOD: before the start of activity.

FORM: 036 (census registration).

COST: Cost of form (€2), although it is possible to get it free of charge from the Tax Agency website: <http://www.aeat.es>

- You need to indicate the chosen VAT option, payment by instalment of income tax (IRPF) or corporate tax and the reason for exemption from paying business activity tax (IAE) (for turnover of less than 1 million euros). Remember that you can get help from the Tax Information Department found in each Tax Office.
- Don't do it at the end of the month. Never on 31 December!
- If you are carrying out the capitalisation of unemployment benefit procedure, before doing so, you need to have submitted all the documents requested by the Capitalisation Procedures Office (OTC).

SOCIAL SECURITY TREASURY

WHERE: Branch of the Treasury where the business is registered for tax purposes.

TERM: 30 days from tax registration

DOCUMENTS simple copy and certified copy of the public deed registered or pending registration (if it is pending registration, you also need to present the receipt given to you by the Commercial Register).

- Photocopy of the ID document (DNI) of the signing administrator/directors.
- Copy of form 036.
- TA 0521/1 /4 (cooperative working members) /5 (SL/SA) /6 (SCP).

PRICE: €0

WHAT SHOULD I DO?

- The company must be registered in the Commercial Register.
- Registration of the working members with the corresponding scheme.
- Self-employed: you need to choose the contribution base between €875.70 and €3,4957.00.

- Working partners: if they are administrators, they will have to pay at least the contribution base for graduates.
- General scheme: bases set in the applicable collective agreement. You need to register beforehand at the Generalitat's Employment Office as a job seeker if you want to apply for any recruitment subsidies or subsidies for the promotion of self-employment.

Provincial Office of the SEPE: legalisation of visitors book (parc de l'Estació Nord s/n).

SCP (PRIVATE CIVIL COMPANIES): PARTICULARITIES

With the Tax Office:

- Provide the original and a copy of the company contract.
- One form 036 for each member and one for the company, plus a photocopy of the ID document (DNI) of each of the members.
- Apply for CIF (tax ID)
- The SCP only processes VAT payments.

No minimum capital required; however, you have to provide evidence of having the minimum capital required to pay the transfer tax (for example, €600) It is only mandatory to formalise the business contract by public deed if any property is being provided to the company. If not, the documents presented at the Tax office already provide evidence of the date the company was incorporated.

IMPORTANT

See associated activity 'How to carry out private civil company procedures online' of Barcelona Activa Companies: https://empreses.barcelonactiva.cat/ca_ES/web/es/detall-formacio?id=943353

EXAMPLE: in the case of an SL (restaurant Appendix III.1) with share capital of €3,000 and a sole administrator, major works budget of €30,000, installations budget of €4,800, 40 m².

Cost of incorporation, activity licence and starting activity

Incorporation	€548.68
Activity licence	€883.30
EAC report	€560.00
Projects	€2,300.00
Major works licence	€1,213.40
TOTAL	€5,505.76

*Does not include the fees of any intermediaries or professionals hired To offer advice or manage all the procedures (solicitors, agents, etc.).

05

Other

REGISTERING BRAND NAMES, TRADE NAMES AND SIGNS

WHERE: Business Management Office (Sepúlveda 148-150, Barcelona). As explained on the **Generalitat's Business Channel**, at the Business Management Offices (OGE), you can present the documents required to register brand names, trade names and signs.

PROCEDURES: all the information and downloadable forms can be found on the Spanish Office for Patents and Trademarks website (OEPM): www.oepm.es

The OEPM website also has information on community trade names:
www.oepm.es/es/signos_distintivos/marcas_comunitarias

REGISTERING WITH REGISTERS/OBTAINING PROFESSIONAL CARDS/COMMUNICATIONS

WHERE: Business Management Office (Sepúlveda 148-150, Barcelona).

PROCEDURES: Register of industrial establishments, installer companies, tourism companies in Catalonia.

Obtaining professional installer and operator cards: http://canalempresa.gencat.cat/ca/03_sectors_d_activitat/05_construccio_i_instal_lacions/instaladors/

SELF-EMPLOYED WORK AND RESIDENCE PERMIT

Type D-Inicial. Only for people who are legally resident in Spain.

WHERE: Regional government office in the province.

DOCUMENTS

- Application form.
- Three colour photographs.
- Photocopy of passport.
- Project.
- Proof of having applied for the required permits or licences.
- Residence card.
- Premises ownership/proof of ownership or availability of the infrastructure...

TIME FRAME: it is necessary to check in each case.

IMPORTANT

See associated activity 'How to get a work permit to set up my business' in Barcelona Activa Entrepreneurship: https://emprenedoria.barcelonactiva.cat/emprenedoria/cat/edit.do?codidioma=1&id=941790&id_activitat_mestre=901650

RECRUITING EMPLOYEES

A) Registration of employer. Request for tax account number

WHERE: The nearest Social Security General Treasury to the workplace.

DOCUMENTS

- Documents showing incorporation and start of activity.
- Power of attorney/DNI of the signatory.
- TA.6.

B) If you open a work centre: communication of the opening of the work centre Register the worker with Social Security. Form TA.2.

WHERE: The nearest Generalitat Employment Office (OTG): deposit basic copy of the employment contract. To find the nearest OTG: serveiocupacio.gencat.cat/ca/soc/oficines-de-treball/cercador-doficines-de-treball/

DOCUMENTS: two copies of the employment contract.

TERM: Ten days from the signing of the contract.

Contract forms:

<https://www.sepe.es/HomeSepe/empresas/Contratos-de-trabajo/modelos-contrato.html>

See collective agreements:

https://treball.gencat.cat/ca/consell_relacions_laborals/convenis_colectius/cercador_de_convenis/index.html

Produced by the **Barcelona Activa Entrepreneurship's** technical team:

<https://emprenedoria.barcelonactiva.cat/>

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Despite having made great effort to ensure the accuracy and reliability of this information and the data herein, Barcelona Activa SAU SPM cannot accept any legal responsibility for the consequences of other companies' activities resulting from the conclusions that could be drawn from this report.
