



Brite



European Commerce Registers Forum 2006 Survey

Prepared for: European Commerce
Registers Forum
Prepared by: The Swedish Companies
Registration Office

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Summary

The Swedish Company Registration Office has conducted three surveys on behalf of the European Commerce Registers Forum (ECRF)¹ in 2003², 2006³ and 2007. The surveys carried out with the support of BRITE Project⁴.

The primary goal with this series of surveys is to gather and compare annually data on:

- company registration practices throughout Europe;
- new registrations, total registrations and business terminations.

The latest web-based survey form was sent to 36 ECRF/EBR members and other business registration organizations on March 3, 2006. The participants were asked to answer the survey as a snapshot as of December 31, 2006 and with respect to the four most common company types: Sole Trader, General Partnership, Private Limited Company and Public Limited Company.

31 countries completed the 2006 ECRF survey. Another three countries, Germany, Greece and Hungary, are included in this report with results from the 2005 ECRF survey. Thus, the number of countries in this report is 34.

The report is divided into two parts. The first part provides a summary on all survey questions, while the second part includes data at the country level.

For questions regarding the survey, please contact Annika Bränström, annika.branstrom@bolagsverket.se or Stefka Dabijeva, stefka.dabijeva@bolagsverket.se.

¹ European Commerce Registers Forum, <http://www.ecrforum.org/>

² http://www.ecrforum.org/previous/tromso2002/speeches/main_report_benchmarking.pdf

³ http://www.ecrforum.org/member/Documentation/ECRF_Survey_2005.htm

⁴ Business Register Interoperability Throughout Europe, <http://www.briteproject.net/>

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Participating organizations

Information on the participating organizations is listed below.

Organization	Country	Country Code	Contact name	Results updated
Ministry of Economy, Trade and Energy	Albania	AL	Terezi, Eda	NA
Federal Ministry of Justice	Austria	AT	Hubalek, Peter	2006
ICT	Belgium	BE	Frank, Desaer	2006
Ministry of Justice, Registry Agency	Bulgaria	BG	Stankov, Emil	2006
Financial agency (FINA)/ HITRO.HR	Croatia	HR	August, Andrea	2006
Ministry of Informatics	Czech Republic	CS	Pavlicek, Jiri	2006
Danish Commerce and Companies Agency	Denmark	DK	Blöndal, Ole	2006
Centre of Registers and Infosystems	Estonia	EE	Tudre, Maris	2006
National of Patents and Registration of Finland	Finland	FI	Kauppinen, Sakari	2006
Institut de la Propriete Industrielle	France	FR	Parent, Yves	2006
Justice Germany	Germany	DE	Held, Heinz-Juergen	2005
Companies House, Gibraltar	Gibraltar	GI	Faria, David	2006
Companies House	Great Britain	GB	Lynch, Lynn	2006
Athens Chamber of Commerce and Industry	Greece	GR	Hliapa, Maria	2005
Budapest Municipal Court	Hungary	HU	Gatter dr., Laszlo	2005
Register of Enterprises	Iceland	IS	Jónsson, Skúli	2006
Companies Registration Office	Ireland	IE	Farrell, Paul	2006
Isle of Man Financial Supervision Commission	Isle of Man	IM	Bates, Jane	2006
Info Camere	Italy	IT	Giannella, Vito	2006
Jersey Financial Services Commission	Jersey	JE	Lamb, Julian	2006
The Register of Enterprises of Latvia	Latvia	LV	Panasova, Ina	2006
Grundbuch-& Öffentlichkeitsregisteramt	Liechtenstein	LI	Gassner, Manfred	2006
State Enterprise Centre of Registers	Lithuania	LT	Sabaliauskas, Kestutis	2006
Registry of Companies - RCSL	Luxembourg	LU	Gonner, Yves	2006
Registry of Companies - MFSA	Malta	MT	Caruana, Joseph	2006
State Registration Chamber	Moldova	MD	Harcenco, Victor	2006
Chamber of Commerce The Netherlands	Netherlands	NL	Dun, Ricco	2006
Brønnøysund Register Centre	Norway	NO	Olderbakk, Hakon	2006
National Trade Register Office	Romania	RO	Topor, Lucia	2006
Serbian Business Registers Agency	Serbia	SR	Tosic, Snezana	2006
Ministry of Justice of Slovak Republic	Slovakia	SK	Kotlarik, Michael	NA
Supreme Court of Republic of Slovenia	Slovenia	SI	Brezovar, Rado	2006
Colejo de Registradores y de la propiedad mercantil	Spain	ES	Martinez, Laura	2006
Swedish Companies Registration Office	Sweden	SE	Bränström, Annika	2006
Federal Registry Office	Switzerland	CH	Duc, Nicolas	2006
State Committee of Ukraine for Regulatory Policy	Ukraine	UA	Kuievda, Luliia	2006

Survey summary

The survey questions are organized into eight groups:

- About the organization (question 1 through 12) ;
- Company registration process (question 13 through 20);
- Business terminations (question 21 through 22);
- Annual accounts (question 23 through 30);
- Online services (question 31 through 39);
- European companies (question 40 through 42);
- Share capital (question 43 through 46);
- Data on registrations (question 47 through 50).

The survey findings are summarized below.

About your organization

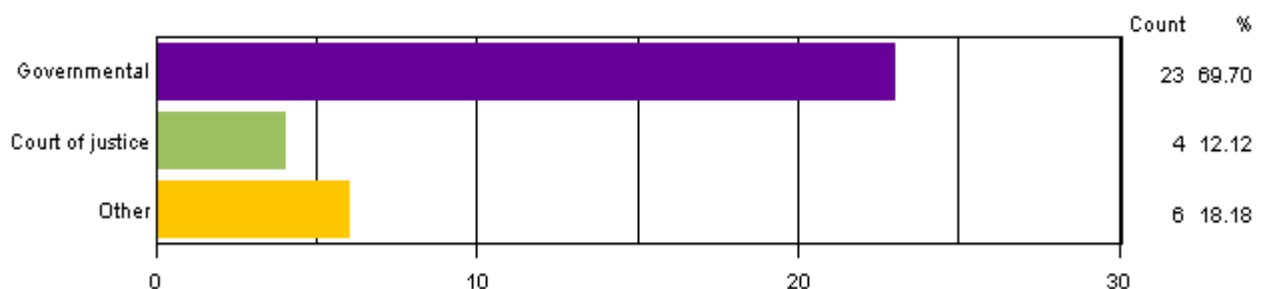
This section of the survey includes questions on organization, structure and financing. Half of the organizations are centralized governmental organizations. Among the decentralized organizations it is Italy and France that have the largest system of offices, respectively 300 and 220 local offices.

7 of the organizations don't receive any funding, among them are France, Germany, Gibraltar, Great Britain, Luxembourg, Malta and Sweden. All organizations collect company registration fees, except for the ones in Belgium, Croatia, Denmark, and the Netherlands. 5 organizations do not apply the cost-covering principle and 4 are allowed to carry on a profit without any restrictions.

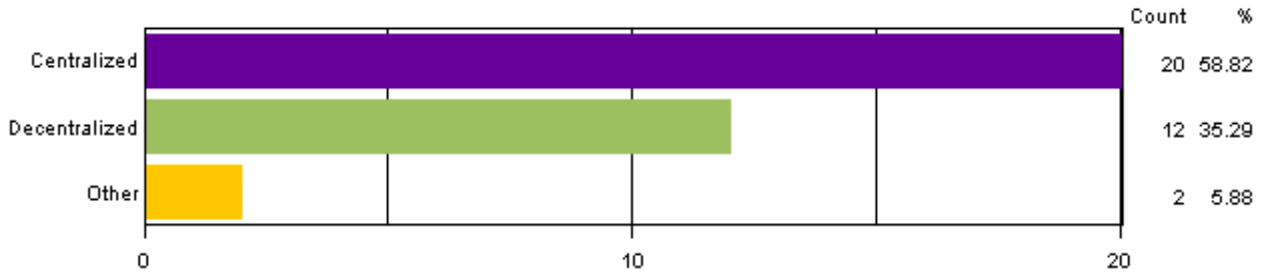
The average processing time varies from 0 to 17 working days, while goal processing time lies in between 0 and 10 days. 6 countries process applications on formation and submission for changes on same.

Common submissions for changes are regarding the particulars for Director or Secretary and changes of address. 22 of the countries accept some or all documents in foreign language, although requiring a verified translation.

Question 1: How would you classify your organization?



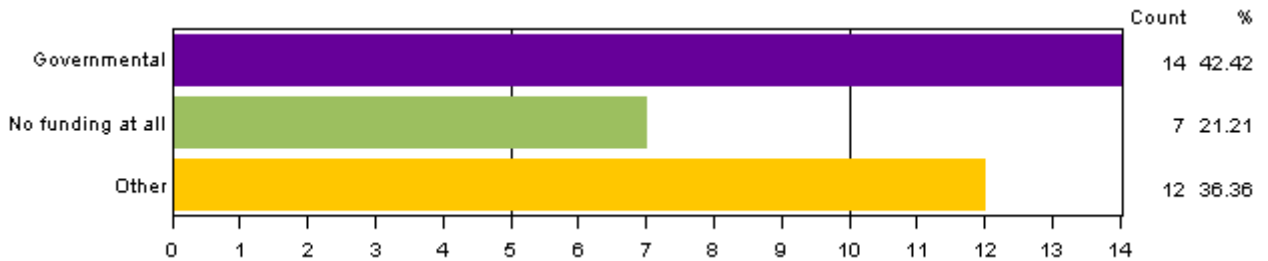
Question 2: What type of structure does your organization have?



Question 3: How many offices does your organization have?

Offices	No resp.	Highest number	Median
Main/central offices	14	1	1.0
Regional offices	14	149	13.0
Local offices	14	300	3.5

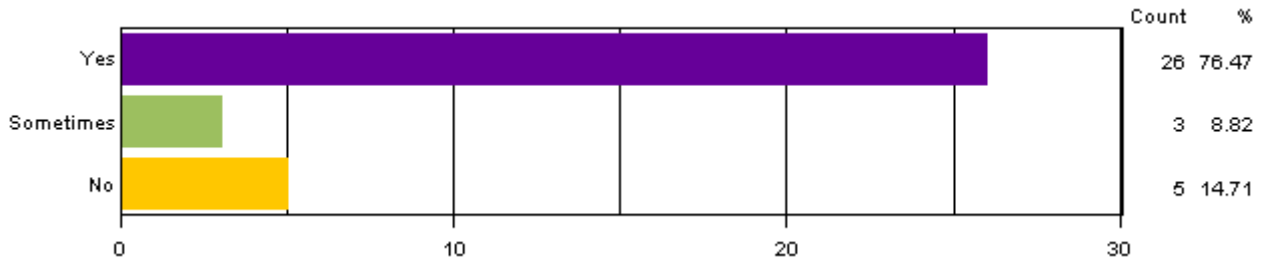
Question 4: What type of funding do you receive?



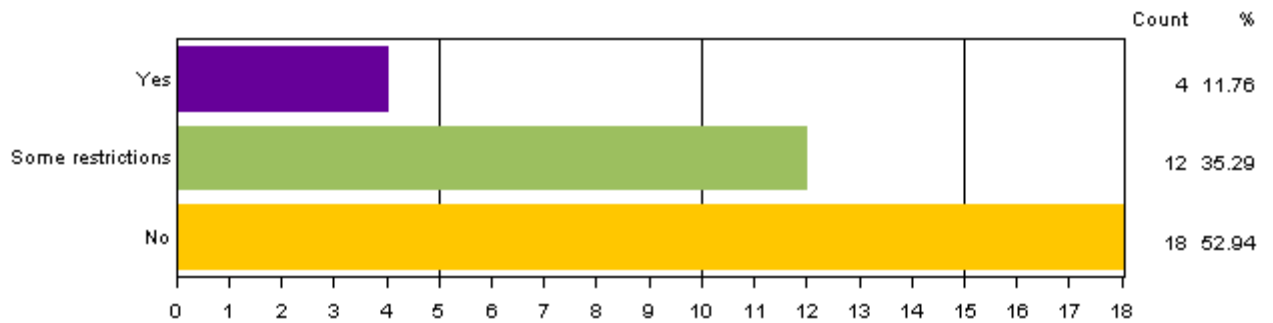
Question 5: What fees and charges do you collect?

Fees and charges	Count	%
Company formation/ incorporation fees	30	88.2
Application fees for changes in the register	29	85.3
Fees for registration of annual/company accounts	14	41.2
Annual fees to keep a company on the register	9	26.5
Information fees	29	85.3
Other fees	20	58.8
Some services are free of charge	30	88.2

Question 6: Do you apply the cost-covering principle when setting your prices?



Question 7: Does your legislation permit you to carry on a profit?



Question 8: How long does it take for your organization to process an application for company formation/incorporation in workdays?

Time to process an application/formation (workdays)	Min	Max	Median
Average time	0	17	3
Minimum time	0	14	1
Maximum time	0	30	5
Goal time	0	10	1

Question 9: How long does it take for your organization to process an application for changes in companies register in workdays?

Time to process an application/changes (workdays)	Min	Max	Median
Average time	0	15	3
Minimum time	0	7	1
Maximum time	0	30	5
Goal time	0	10	2

Question 11: What are the most frequent changes in your companies register?

Changes in companies register	Count	%
Change of address of registered office	22	64.7
Change of business/company name	11	32.4
Change of particulars for Director or Secretary	28	82.4
Change of accounting reference date	2	5.9
Increase/Decrease in capital	15	44.1
Other	6	17.6

Question 12: Do you accept documents in languages other than your national language(s)?

	Count	%
Yes, all documents	4	11.7
Yes, some documents	18	52.9
No, but we are planning to do so	4	11.8
No, we accept no documents	8	23.5

Company registration process

The questions in this section focus on the registration procedures, i.e. submission and examination of documents, payment methods and communication with customers.

In the majority of the countries an agent, lawyer, consulting company or the entrepreneur itself is allowed to submit documents for company formation. In 27 of the 30 countries the company formation charge is due in advance or upon registration. 16 countries can accept online payments and 21 countries allow e-mail communication with their customers.

The company name is legally examined in 30 countries. There are also 30 countries that examine the company name against the companies register. Finland, Sweden and Latvia are the three countries that use ALICANTE database in the registration process.

Question 13: Who can submit an application for company formation?

Submitter of an application	Count	%
Agent	24	70.6
Consulting company	20	58.8
Entrepreneur	27	79.4
Lawyer	24	70.6
Other	17	50.0

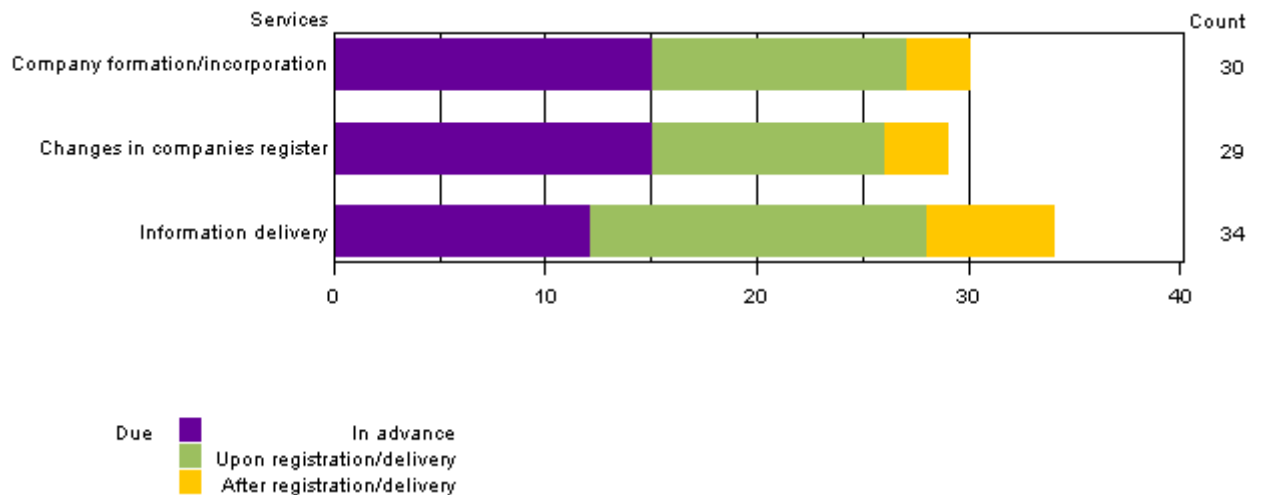
Question 14: What payment methods do you accept?

Payment methods	Count	%
Bank draft/checks	21	61.8
Cash	24	70.6
Deposit accounts	10	29.4
Invoice	10	29.4
Major credit/debit cards	16	47.1
Money orders	10	29.4
Online payments	16	47.1
Postal/money orders	10	29.4
Other	6	17.6

Question 15: What online payment methods do you accept? (N=16)

Online payment methods	Count	%
Major credit/debit cards	11	68.8
Financial cybermediary	2	12.5
Electronic checks	5	31.3
Electronic bill	4	25.0
Other, please specify	4	25.0

Question 16: When is the payment due for ... ?



Question 17: What is your organization's most popular means of communication with companies regarding filed documents?

Communication methods	Count	%
E-mail	21	61.8
Fax	11	32.4
Letter	31	91.2
Phone	21	61.8
Sms	0	0.0
Other	2	5.9

Question 18: How do you examine the company/business names?

Company/ Business name examination	Company name (Count)	Business name (Count)	Company name (%)	Business name (%)
Formally	21	13	61.8	38.2
Legally	30	13	88.2	38.2
Against the National Trademark database	9	6	26.5	17.6
Against the ALICANTE Trademark database	3	1	8.8	2.9
Against the companies register	30	13	88.2	38.2
Don't examine the name at all	1	3	2.9	8.8

Question 19: Is the company register number unique for ... ?

Unique register number	Count	%
Sole trader	31	91.2
General partnership	31	91.2
Private limited company	32	94.1
Public limited company	33	97.1

Question 20: Does your legislation include restrictions such as:

Legal restrictions	Count	%
Gender quota	2	5.9
Residency requirement	14	41.2
Nationality requirement	9	26.5
Audited annual accounts	14	41.2

Business terminations

This section covers questions regarding business termination.

Question 21: Do you register and/or decide on the following types of business termination?

Business termination	Decide on (Count)	Register (Count)	Decide on (%)	Register (%)
Bankruptcy	3	28	8.8	82.4
Wind up/Liquidation	10	33	29.4	97.1
Merger	9	32	26.5	94.1
Strike off	18	31	52.9	91.2

Annual accounts

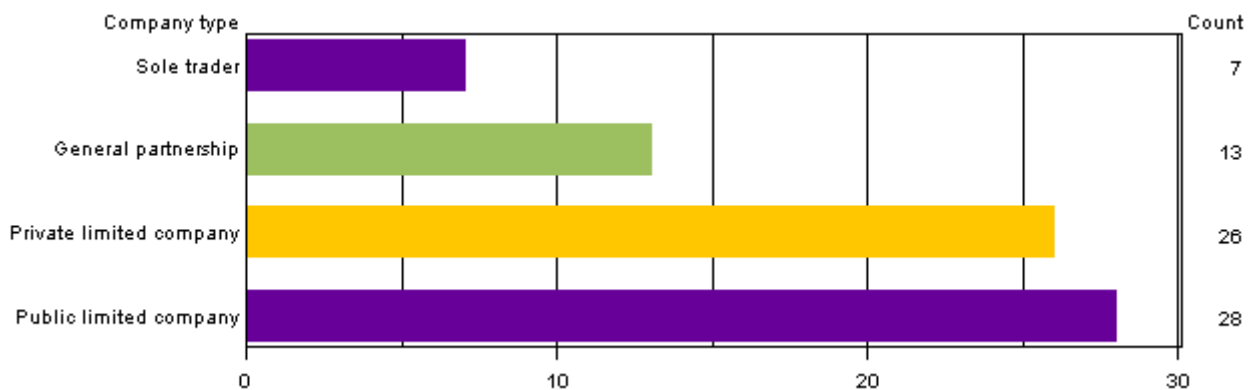
The registration offices in Bulgaria⁵, Moldova⁶, Serbia⁷ and Slovenia⁸ are not in charge of receiving annual accounts. Greece and Switzerland didn't answer this section. Thus, the number of answers is 28.

In most countries, the legal requirement to file annual accounts covers the limited liability companies. Denmark, Italy and Sweden have the highest percent of companies that file their annual account on time.

The typical filing method is sending a hard copy. 15 countries can accept annual accounts electronically (incl. XBRL format). However, apart from Belgium, Island, Italy and Norway, the percentage of the electronically filed annual account is 10% or lower.

19 countries charge late filing penalty fees.

Question 24: Which company types are required by law to file annual accounts?



Question 25: What percentage of companies files their annual accounts on time?

Annual average	Percent
Minimum	15.0
Maximum	97.0
Average	85.5

⁵ In charge is the National Statistical Institute

⁶ In charge is the State Main Fiscal Inspectorate, <http://www.fisc.md>

⁷ In charge is the National Bank of Serbia

⁸ In charge is AJPES

Question 26: How do you accept annual accounts?

Allowed filing methods	Count	%
Electronically (XBRL)	5	17.9
Electronically (other format)	12	42.9
By e-mail (pdf, word format, etc.)	3	10.7
By fax (paper copy)	0	0.0
By mail (hard copy)	19	67.9
Other	11	39.3

Question 27: What formats of the annual accounts are available to the public?

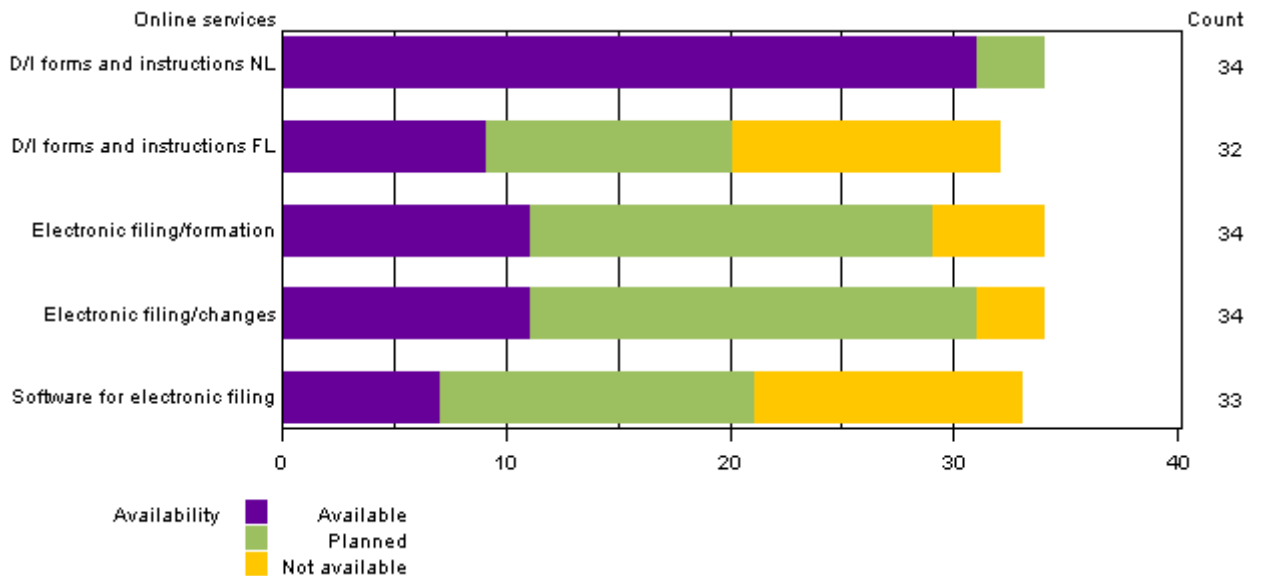
Format available to the public	Count	%
tiff/giff	6	21.4
pdf/ps/eps	15	53.6
scanned images	17	60.7
rtf/doc	2	7.1

Online Services

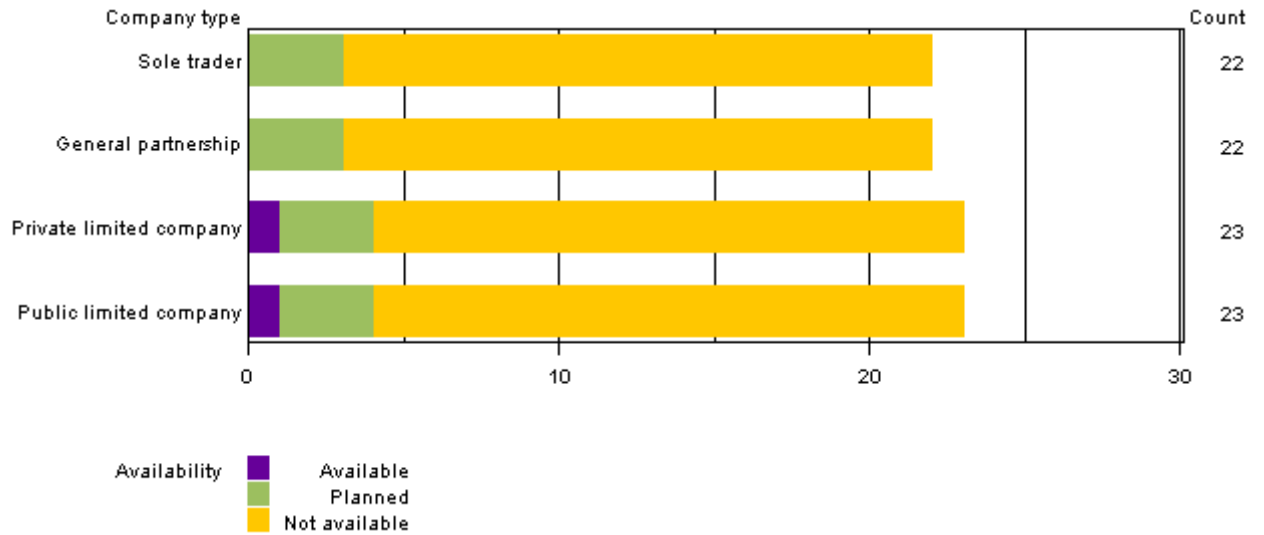
This section provides information on available and planned online services, as well as details on e-filing and e-signature.

Italy accepts all documents electronically. Denmark, Great Britain and Ireland have the highest percent of electronically submitted documents. Complete company profiles are available to the customers in Great Britain, Spain and Sweden. In Austria the information services are available through eight clearing houses. Business Quality Stamps are available in Spain. Inquiries by mobile phone supported by the WAP-system can be made in Estonia.

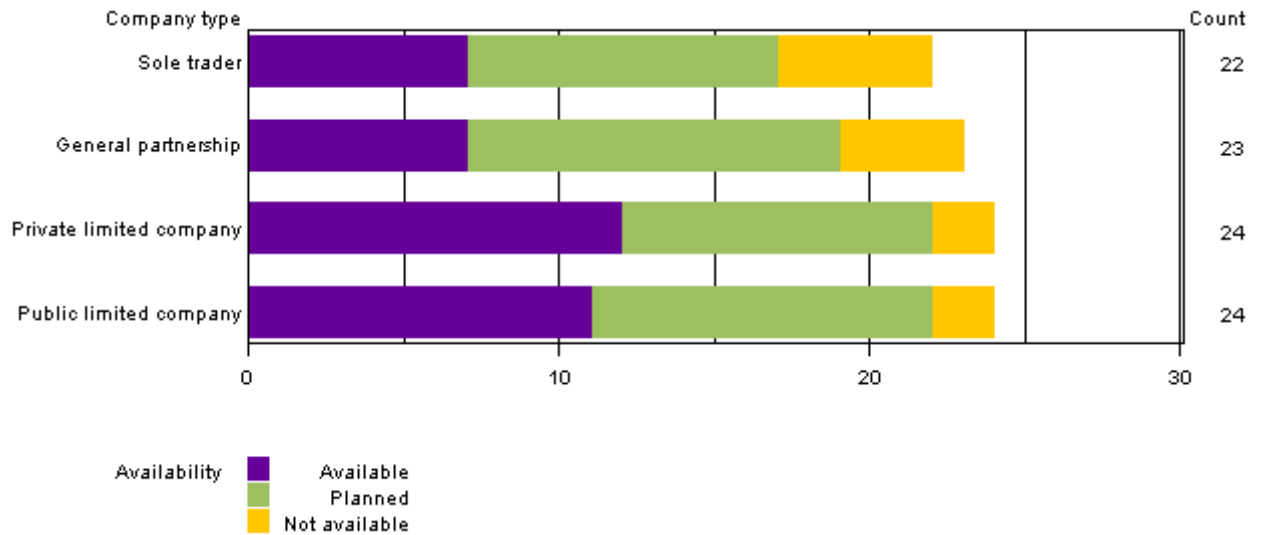
Question 31: Which of the following filing services do you provide on your website?



Question 32: Is e-filing mandatory for ... ?



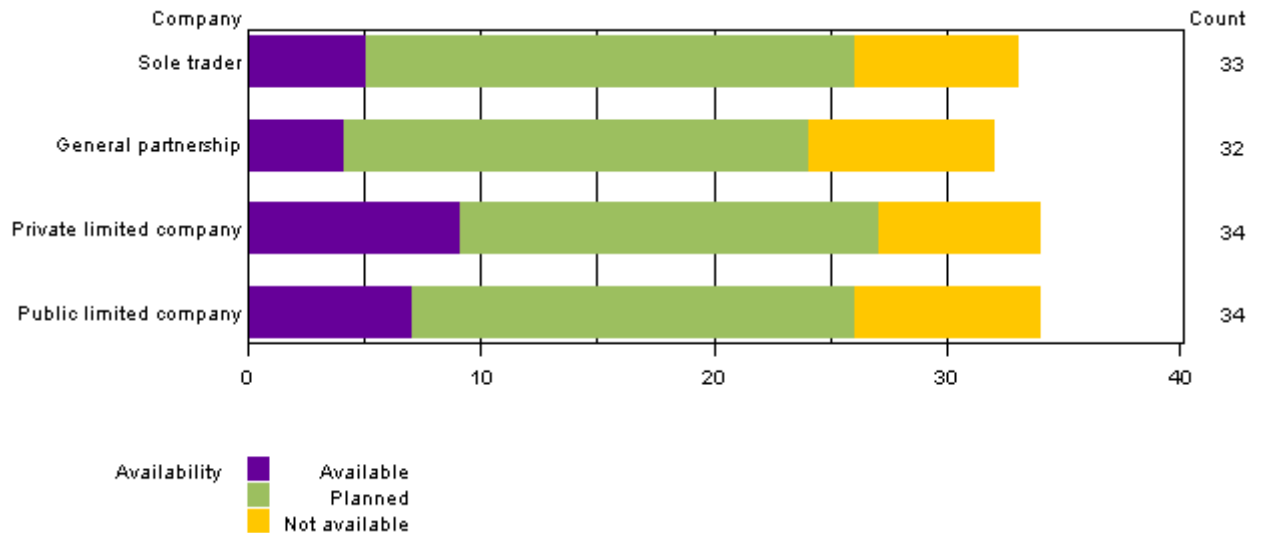
Question 33: Is it possible to use electronic signatures in the e-filing process?



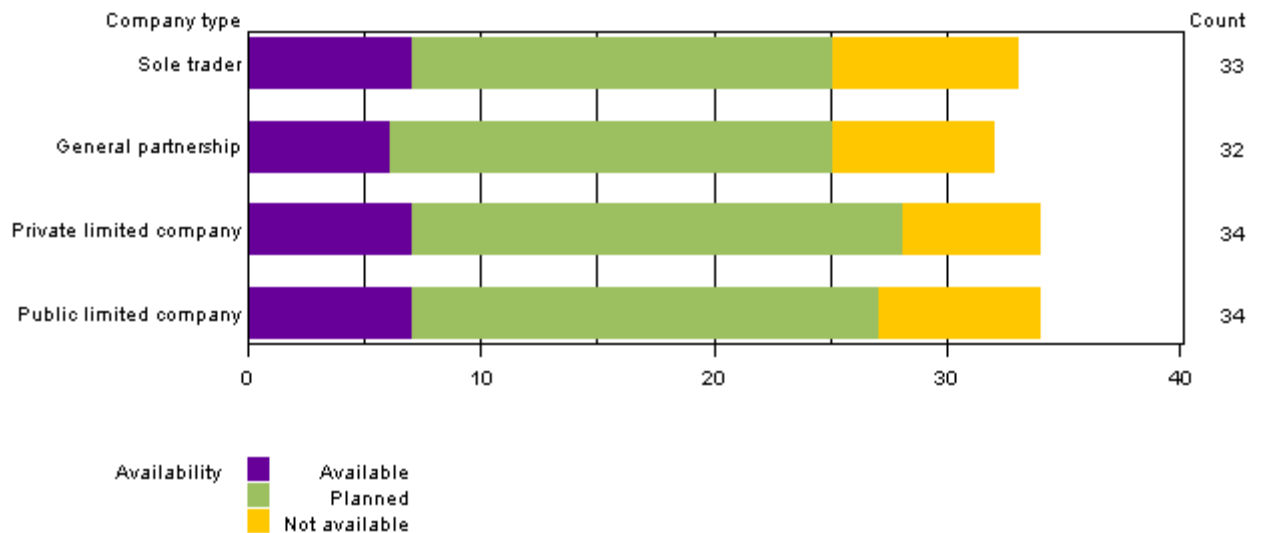
Question 34: When do you plan to implement e-filing?

Year	Count	%
2007	9	37.5
2008	10	41.7
2009	4	16.7
Other	1	4.1

Question 35: Is it possible to completely register online ... ?



Question 36: Do you supply certificates in electronic format (e.g. certificate of incorporation) using electronic signature?



Question 37: What percentages of the following documents are submitted electronically?

Electronically submitted documents	Count	Min	Max	Median
Company formation/registration (%)	11	0.50	100	20
Changes in the companies register (%)	9	2.00	100	13
Annual accounts (%)	12	0.01	100	8
Other documents (%)	7	1.00	100	3

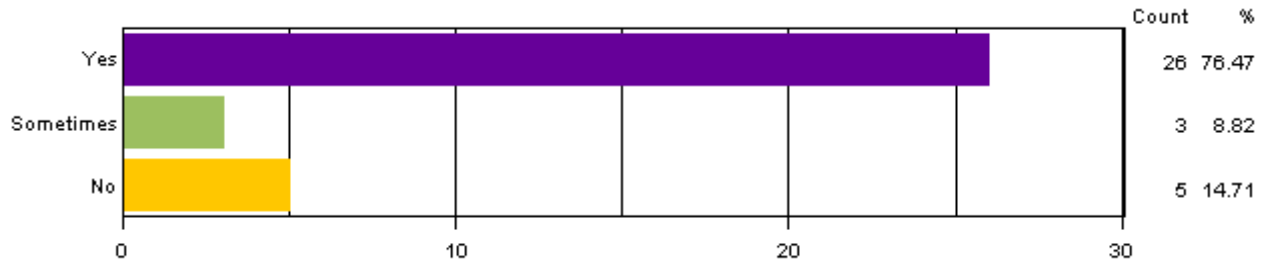
Question 38: Which of the following information services do you provide on your website?

Information services	Free of charge (Count)	Paid (Count)	Free of charge (%)	Paid (%)
Company search	27	8	79.4	23.5
Company officer search	8	19	23.5	55.9
Downloading annual accounts	2	23	5.9	67.6
Statistics	12	9	35.3	26.5

European companies

This section refers to the existing supranational company forms- European Economic Interest Group (EEIG)⁹, the European Company (SE)¹⁰ and the European Cooperative Society (SCE)¹¹.

Question 40: Do you require that the branch of company registered in another EU country be registered?



Question 41: Do you register the following company types?

Company types	Count	%
EEIG	24	70.6
SE	26	76.5
SCE	10	29.4

Share capital

The results of the questions regarding share capital and number of shareholders are listed below.

Question 43: What is the minimum share capital for ... ?

Company type	Lowest number	Highest number	Median
Private LLC	0	74 012	2 882
Public LLC	0	123 831	36 429

Question 45: In what currencies can share capital be registered?

Currency code	Count	%
EUR	25	73.5
GBP	13	38.2
USD	13	38.2

Question 46: What is the number of shareholders for...?

Company type	Min. number of shareholders	Exceptions
Private LLC	1	BG, GR, CH (2)
Public LLC	1-2	GI, FR, IE (7)

⁹ Council Regulation No 2137/85 of 25 July 1985 on the European Economic Interest Group, 1985 O.J. (L 199) 1.

¹⁰ Council Regulation No 2157/2001 of 8 October 2001 on the Statute for a European Company, 2001 O.J. (L 294) 1, Council Directive 2001/86/EC of 8 October 2001 Supplementing the Statute for a European Company with Regard to the Involvement of Employees, 2001 O.J. (L 294) 22.

¹¹ Council Regulation No 1435/2003 of 22 July 2003 on the Statute for a European Cooperative Society, 2003 O.J. (L 207), 1, Directive 2003/72/EC of 22 July 2003 supplementing the Statute for a European Cooperative Society with regard to the involvement of employees, 2003 O.J. (L 207) 1.

Country tables

I. About your organization- A

Country	Organization classification	Structure	Number of offices			Type of funding	Collected fees						
			Main/central offices	Regional offices	Local offices		Company formation	Application fees for changes	Fees for registration of annual accounts	Annual fees	Information fees	Other fees	Some services are free
AT	Court of justice	Decentralized	0	16	0	Governmental	Yes	Yes	Yes	No	Yes	No	No
BE	Governmental	Centralized	.	.	.	Governmental	No	Yes	No	No	No	No	Yes
BG	Other	Decentralized	1	28	141	Other	Yes	Yes	No	Yes	Yes	Yes	Yes
HR	Other	Other	1	4	197	Other	No	No	Yes	No	Yes	Yes	Yes
CS	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	Yes	No	No	No	Yes
DK	Governmental	Centralized	.	.	.	Governmental	No	No	No	No	Yes	Yes	Yes
EE	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	No	No	Yes	No	Yes
FI	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	No	No	Yes	No	Yes
FR	Other	Other	1	0	220	No funding at all	Yes	Yes	Yes	No	Yes	Yes	Yes
DE	Court of justice	Decentralized	0	149	0	No funding at all	Yes	Yes	No	No	No	No	Yes
GI	Missing	Centralized	.	.	.	No funding at all	Yes	Yes	Yes	Yes	Yes	Yes	Yes
GB	Governmental	Centralized	.	.	.	No funding at all	Yes	Yes	No	Yes	Yes	Yes	Yes
GR	Governmental	Centralized	.	.	.	Other	Yes	Yes	No	Yes	Yes	Yes	Yes
HU	Court of justice	Decentralized	1	20	0	Governmental	Yes	Yes	Yes	No	Yes	No	Yes
IS	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	No	No	Yes	No	No
IE	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	Yes	No	Yes	No	Yes
IM	Governmental	Decentralized	1	0	0	Governmental	Yes	No	No	Yes	Yes	Yes	Yes
IT	Governmental	Decentralized	0	0	300	Other	Yes	Yes	Yes	Yes	Yes	No	No
JE	Governmental	Centralized	.	.	.	Other	Yes	Yes	Yes	Yes	Yes	Yes	Yes
LV	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	No	No	Yes	Yes	Yes
LI	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	Yes	No	Yes	Yes	Yes
LT	Governmental	Decentralized	1	10	0	Other	Yes	Yes	No	No	Yes	No	Yes
LU	Governmental	Centralized	.	.	.	No funding at all	Yes	Yes	Yes	No	Yes	No	Yes
MT	Other	Centralized	.	.	.	No funding at all	Yes	No	No	Yes	Yes	Yes	Yes
MD	Governmental	Decentralized	1	10	0	Other	Yes	Yes	No	No	Yes	Yes	Yes
NL	Other	Decentralized	1	21	35	Other	No	No	No	Yes	Yes	Yes	Yes
NO	Governmental	Centralized	.	.	.	Governmental	Yes	Yes	No	No	Yes	No	Yes
RO	Governmental	Decentralized	1	42	0	Other	Yes	Yes	Yes	No	Yes	Yes	Yes
RS	Governmental	Centralized	.	.	.	Missing	Yes	Yes	Yes	No	Yes	Yes	Yes
SI	Court of justice	Centralized	.	.	.	Governmental	Yes	Yes	No	No	No	Yes	No
ES	Other	Decentralized	1	0	62	Other	Yes	Yes	Yes	No	Yes	Yes	Yes
SE	Governmental	Centralized	.	.	.	No funding at all	Yes	Yes	No	No	Yes	Yes	Yes
CH	Governmental	Decentralized	1	24	7	Other	Yes	Yes	No	No	No	No	Yes
UA	Governmental	Centralized	.	.	.	Other	Yes	Yes	No	No	Yes	Yes	Yes

I. About your organization- B

Country	Applies the cost-covering principle	Permitted to carry on a profit	Application for company formation (in workdays)				Application for changes (in workdays)			
			Avg processing time	Min processing time	Max processing time	Goal processing time	Avg processing time	Min processing time	Max processing time	Goal processing time
AT	Yes, sometimes	Some restrictions	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
BE	Yes, sometimes	No	10	3	20	3	1	1	1	1
BG	No, never	No	0	0	1	0	0	0	1	0
HR	Yes, sometimes	Yes	7	2	30	1	10	7	30	7
CS	Yes, sometimes	Some restrictions	17	14	21	7	10	7	14	3
DK	Yes, always	Some restrictions	6.52	0	9	9	6.7	0	9	3
EE	Yes, sometimes	No	5	1	5	5	5	1	5	5
FI	Yes, always	No	6	1	7	5	6	1	7	5
FR	Missing	Some restrictions	0	1	15	0	0	1	15	0
DE	Yes, always	No	3	1	20	2	3	1	20	2
GI	Yes, always	No	0	1	3	1	0	1	3	3
GB	Yes, always	No	0	0	0	0	0	1	5	0
GR	Yes, always	No	0	0	1	0	0	0	1	0
HU	Yes, sometimes	No	7	2	30	5	7	2	30	5
IS	Yes, always	No	1	1	2	1	3	1	5	2
IE	Yes, always	No	3	1	7	5	3	1	6	5
IM	No, never	Yes	1	0	0	0	5	3	5	5
IT	Yes, always	No	5	1	10	5	10	3	15	5
JE	Yes, always	Yes	2	1	2	0	2	1	2	0
LV	Yes, sometimes	No	2	1	3	1	2	1	3	1
LI	Yes, sometimes	Some restrictions	2	1	2	1	2	1	2	1
LT	Yes, sometimes	Some restrictions	4	1	5	3	3	1	5	1
LU	Yes, always	Some restrictions	2	1	2	1	2	1	2	1
MT	Yes, sometimes	Some restrictions	2	1	5	1	4	1	8	2
MD	No, never	No	5	1	10	1	5	1	10	1
NL	Yes, always	No	1	1	3	1	1	1	3	1
NO	Yes, always	Some restrictions	9.70	1	18	5	9.7	1	18	5
RO	Yes, always	No	0	0	3	0	0	0	5	0
RS	Yes, always	Yes	3	2	5	1	3	2	5	1
SI	No, never	Some restrictions	15	3	30	3	15	3	30	3
ES	Yes, sometimes	No	15	1	20	10	15	1	20	10
SE	Yes, always	Some restrictions	9	0	30	7	6	0	30	7
CH	Yes, always	No	1	1	10	1	1	1	10	1
UA	Yes, sometimes	Some restrictions	2	1	3	3	2	1	3	3

I. About your organization- C

Country	Common changes						Accept documents in other language(s)
	Address of registered office	Business/ Company name	Particulars for Director or Secretary	Accounting reference date	Increase/ Decrease in capital	Other	
AT	No	No	No	No	No	Yes	No, but we are planning to do so
BE	Yes	No	No	No	No	Yes	Yes, some documents
BG	Yes	Yes	Yes	No	Yes	No	No, we accept no documents
HR	No	Yes	Yes	No	Yes	Yes	Yes, some documents
CS	Yes	No	Yes	No	Yes	No	Yes, some documents
DK	Yes	Yes	No	No	No	No	Yes, some documents
EE	Yes	Yes	No	No	Yes	Yes	No, we accept no documents
FI	Yes	Yes	Yes	Yes	Yes	No	No, but we are planning to do so
FR	Yes	No	Yes	No	No	No	Yes, some documents
DE	No	No	Yes	No	Yes	No	No, we accept no documents
GI	No	No	Yes	No	No	No	Yes, some documents
GB	Yes	Yes	Yes	Yes	No	No	Yes, some documents
GR	Yes	No	Yes	No	No	No	No, we accept no documents
HU	Yes	No	Yes	No	No	No	Yes, some documents
IS	Yes	No	Yes	No	Yes	No	Yes, some documents
IE	Yes	No	Yes	No	No	No	No, we accept no documents
IM	No	No	Yes	No	No	No	No, we accept no documents
IT	No	No	Yes	No	No	No	Yes, some documents
JE	Yes	Yes	No	No	Yes	No	Yes, some documents
LV	Yes	Yes	Yes	No	No	No	No, we accept no documents
LI	Yes	Yes	Yes	No	No	No	Yes, all documents
LT	Yes	No	Yes	No	No	No	No, but we are planning to do so
LU	No	No	Yes	No	No	No	Yes, all documents
MT	No	No	Yes	No	Yes	No	Yes, some documents
MD	Yes	Yes	Yes	No	Yes	Yes	Yes, some documents
NL	Yes	No	Yes	No	No	No	No, we accept no documents
NO	No	No	Yes	No	No	No	Yes, some documents
RO	Yes	No	No	No	Yes	No	Yes, some documents
RS	Yes	No	Yes	No	Yes	No	Yes, some documents
SI	No	No	Yes	No	Yes	No	Yes, all documents
ES	No	No	Yes	No	Yes	No	Yes, some documents
SE	Yes	Yes	Yes	No	No	No	Yes, all documents
CH	No	No	Yes	No	No	No	Yes, some documents
UA	Yes	No	Yes	No	Yes	Yes	No, but we are planning to do so

II. The Company registration process- A

Country	Submits documents for company formation					Accepted payment methods								
	Agent	Consulting company	Entrepreneur	Lawyer	Other	Bank draft/checks	Cash	Deposit accounts	Invoice	Major credit/debit cards	Money orders	Online payments	Postal/money orders	Other
AT	No	No	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	No	No	Yes
BE	Yes	No	No	No	No	Yes	Yes	No	No	No	No	Yes	No	No
BG	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	No	No	Yes	No	No
HR	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes	No	Yes	No
CS	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	No	No	No	No	No
DK	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	Yes
EE	No	No	Yes	No	Yes	Yes	No	No	No	No	No	Yes	No	Yes
FI	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	Yes	No	No	No	No
FR	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
DE	No	No	No	Yes	No	Yes	Yes	No	No	No	No	No	No	No
GI	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No
GB	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
GR	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	No
HU	No	No	No	Yes	No	No	No	No	No	No	No	Yes	No	No
IS	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	No	Yes	No	No
IE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No
IM	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	No	Yes	No	No
IT	Yes	No	Yes	No	Yes	No	Yes	No	No	Yes	No	Yes	Yes	No
JE	Yes	No	No	No	Yes	Yes	Yes	No	No	Yes	No	Yes	No	No
LV	No	No	Yes	No	Yes	Yes	No	No	No	No	No	No	No	No
LI	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No	No	No	No
LT	Yes	No	Yes	No	No	No	Yes	No	Yes	No	No	No	No	No
LU	No	No	No	No	Yes	No	Yes	No	Yes	Yes	No	No	No	Yes
MT	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	No	Yes	No	No
MD	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	No	No	No
NL	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No
NO	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	No	No	Yes	Yes	No
RO	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	No	No
RS	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes	No	No	No	Yes	No
SI	No	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	Yes
ES	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
SE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	No
CH	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No
UA	No	No	No	No	Yes	Yes	Yes	No	No	No	No	No	No	No

II. The Company registration process- B

Country	Online payment methods					Payment due date			Communication methods					
	Credit/debit cards	Financial cyber mediary	Electronic checks	Electronic bill	Other	Company formation/ incorporation	Application for changes in the companies register	Information delivery	E-mail	Fax	Letter	Phone	Sms	Other
AT	No	No	No	No	Yes	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	No	No	Yes	No	No	Yes
BE	No	No	No	No	Yes	.	Upon registration/delivery	Upon registration/delivery	Yes	No	Yes	No	No	No
BG	No	No	Yes	Yes	No	In advance	In advance	In advance	Yes	Yes	Yes	Yes	No	No
HR	No	No	No	No	No	.	.	Upon registration/delivery	Yes	No	Yes	Yes	No	Yes
CS	No	No	No	No	No	In advance	In advance	Upon registration/delivery	Yes	No	Yes	Yes	No	No
DK	No	No	No	No	Yes	.	.	After registration/delivery	Yes	Yes	Yes	Yes	No	No
EE	No	No	No	No	Yes	In advance	In advance	In advance	Yes	No	Yes	No	No	No
FI	No	No	No	No	No	In advance	In advance	After registration/delivery	Yes	Yes	Yes	Yes	No	No
FR	No	No	No	No	No	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	Yes	Yes	Yes	Yes	No	No
DE	No	No	No	No	No	In advance	In advance	Upon registration/delivery	No	No	Yes	No	No	No
GI	No	No	No	No	No	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	Yes	No	No	Yes	No	No
GB	Yes	No	No	Yes	No	Upon registration/delivery	Upon registration/delivery	In advance	No	No	Yes	Yes	No	No
GR	Yes	No	Yes	No	No	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	Yes	Yes	Yes	No	No	No
HU	No	No	No	Yes	No	In advance	In advance	Upon registration/delivery	Yes	No	Yes	No	No	No
IS	Yes	No	Yes	No	No	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	Yes	Yes	No	Yes	No	No
IE	Yes	No	No	No	Yes	Upon registration/delivery	Upon registration/delivery	In advance	No	No	Yes	Yes	No	No
IM	Yes	No	No	No	No	Upon registration/delivery	.	In advance	No	No	Yes	No	No	No
IT	Yes	No	No	No	No	In advance	In advance	In advance	Yes	No	Yes	Yes	No	No
JE	Yes	No	No	No	No	In advance	In advance	In advance	Yes	No	Yes	Yes	No	No
LV	No	No	No	No	No	In advance	In advance	In advance	Yes	No	Yes	Yes	No	No
LI	No	No	No	No	No	After registration/delivery	After registration/delivery	After registration/delivery	Yes	Yes	Yes	No	No	No
LT	No	No	No	No	No	In advance	In advance	In advance	No	No	Yes	Yes	No	No
LU	Yes	No	No	No	No	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	No	No	Yes	Yes	No	No
MT	Yes	No	No	No	No	Upon registration/delivery	.	Upon registration/delivery	Yes	No	Yes	Yes	No	No
MD	No	No	No	No	No	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	Yes	Yes	Yes	Yes	No	No
NL	Yes	Yes	No	No	Yes	.	.	After registration/delivery	No	No	Yes	Yes	No	No
NO	No	No	Yes	Yes	No	After registration/delivery	After registration/delivery	After registration/delivery	No	Yes	Yes	Yes	No	No
RO	No	No	No	No	No	In advance	In advance	Upon registration/delivery	Yes	No	Yes	No	No	No
RS	No	No	No	No	No	In advance	In advance	In advance	Yes	Yes	Yes	No	No	No
SI	No	No	No	No	No	In advance	In advance	In advance	No	No	Yes	No	No	No
ES	Yes	No	No	No	No	Upon registration/delivery	Upon registration/delivery	Upon registration/delivery	Yes	No	No	Yes	No	No
SE	Yes	Yes	Yes	No	No	In advance	In advance	After registration/delivery	No	No	Yes	No	No	No
CH	No	No	No	No	No	After registration/delivery	After registration/delivery	Upon registration/delivery	No	No	Yes	No	No	No
UA	No	No	No	No	No	In advance	In advance	In advance	No	Yes	Yes	Yes	No	No

II. The Company registration process- C

Country	Examines company name against						Examines business name against						Unique company register number				Restrictions/Requirements			
	Formally	Legally	National Trade-mark	ALICANTE	Compa-nies register	Don't examine	Formally	Legally	National Trade-mark	ALICANTE	Compa-nies register	Don't examine	Sole trader	General partner-ship	Private LLC	Public LLC	Gender quota	Residency	Nationality	Audited annual accounts
AT	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes
BE	No	Yes	Yes	No	No	No	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	No	Yes	No	No
BG	No	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	Yes	No
HR	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	No	No	No	Yes	No	Yes	No	No
CS	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
DK	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes
EE	Yes	Yes	Yes	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes
FI	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes
FR	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
DE	No	No	No	No	Yes	No	No	No	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No
GI	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes
GB	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	.	.	Yes	Yes	No	No	No	No
GR	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	No	No	Yes	Yes	No
HU	No	Yes	No	No	Yes	No	No	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No
IS	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
IE	Yes	Yes	No	No	Yes	No	Yes	No	No	No	No	No	.	Yes	Yes	Yes	No	Yes	No	Yes
IM	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No
IT	No	Yes	No	No	Yes	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No
JE	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	No
LV	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes
LI	No	Yes	No	No	Yes	No	No	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes
LT	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	No	No	No
LU	No	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No
MT	Yes	Yes	No	No	Yes	No	No	No	No	No	No	Yes	.	Yes	Yes	Yes	No	No	No	No
MD	No	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No
NL	No	No	No	No	Yes	No	No	No	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes
NO	Yes	Yes	No	No	Yes	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
RO	Yes	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No
RS	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No
SI	No	Yes	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No
ES	No	Yes	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes
SE	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes
CH	Yes	Yes	No	No	Yes	No	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	No
UA	No	Yes	No	No	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No	No

III. Business terminations- A

Country	Decide on bankruptcy	Register bankruptcy	Decide on wind up/liquidation	Register wind up/liquidation	Decide on merger	Register merger	Decide on strike off	Register strike off
AT	Yes	No	Yes	No	Yes	No	Yes	No
BE	No	Yes	No	Yes	No	Yes	No	Yes
BG	No	Yes	No	Yes	No	Yes	No	Yes
HR	Yes	Yes	No	Yes	No	Yes	Yes	Yes
CS	No	Yes	No	Yes	No	Yes	No	Yes
DK	No	Yes	No	Yes	No	Yes	No	Yes
EE	No	Yes	No	Yes	No	Yes	Yes	Yes
FI	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
FR	No	Yes	No	Yes	No	Yes	Yes	Yes
DE	No	Yes	No	Yes	No	Yes	No	No
GI	No	No	No	Yes	No	Yes	Yes	Yes
GB	No	No	No	Yes	No	Yes	Yes	Yes
GR	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
HU	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
IS	No	Yes	No	Yes	No	Yes	No	Yes
IE	No	No	No	Yes	No	No	Yes	No
IM	No	No	No	Yes	No	Yes	Yes	Yes
IT	No	Yes	No	Yes	No	Yes	No	Yes
JE	No	No	Yes	Yes	Yes	Yes	Yes	Yes
LV	No	Yes	No	Yes	No	Yes	No	Yes
LI	No	Yes	Yes	Yes	No	Yes	Yes	Yes
LT	No	Yes	No	Yes	No	Yes	No	Yes
LU	No	Yes	No	Yes	No	Yes	Yes	Yes
MT	No	Yes	No	Yes	No	Yes	No	Yes
MD	No	Yes	No	Yes	No	Yes	No	Yes
NL	No	Yes	No	Yes	No	Yes	No	Yes
NO	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
RO	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
RS	No	Yes	No	Yes	No	Yes	No	Yes
SI	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
ES	No	Yes	No	Yes	No	Yes	No	Yes
SE	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
CH	No	Yes	No	Yes	No	Yes	No	Yes
UA	No	Yes	No	Yes	No	Yes	No	Yes

IV. Annual accounts (AA)- A

Country	In charge of AA	Required AA				% AA filed on time	Allowed filing methods						Format available to the public					Penalty fees for late filing
		Sole trader	General partnership	Private LLC	Public LLC		XBRL	Electronically (other format)	By e-mail	By fax	By mail	other	tiff/giff	pdf/ps/eps	scanned images	rtf/doc	other	
AT	Yes	Missing	Missing	Yes	Yes	80	No	Yes	No	No	Yes	No	No	Yes	No	No	Yes	Yes
BE	Yes	Yes	Yes	Yes	Yes	85	Yes	Yes	Yes	No	No	No	Yes	Yes	No	No	No	Yes
BG	No	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
HR	Yes	Yes	Yes	Yes	Yes	88	No	Yes	No	No	Yes	Yes	No	Yes	No	No	No	No
CS	Yes	No	No	Yes	Yes	90	No	Yes	No	No	No	No	No	Yes	No	No	No	Yes
DK	Yes	No	No	Yes	Yes	97	No	No	No	No	Yes	No	No	Yes	Yes	No	No	Yes
EE	Yes	No	Yes	Yes	Yes	49	No	Yes	No	No	No	Yes	No	Yes	No	Yes	Yes	Yes
FI	Yes	No ¹	No ¹	Yes	Yes	50	No	No	No	No	Yes	No	No	Yes	Yes	No	Yes	No
FR	Yes	No	Yes	Yes	Yes	Missing	No	No	No	No	No	Yes	No	No	Yes	No	No	Yes
DE	Yes	No	No	Yes	Yes	15	No	No	No	No	No	Yes	No	No	Yes	No	No	No
GI	Yes	Yes	Yes	Yes	Yes	85	No	No	No	No	Yes	No	No	Yes	Yes	No	No	Yes
GB	Yes	.	.	Yes	Yes	85	Yes	No	No	No	Yes	No	No	No	Yes	No	No	Yes
GR	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
HU	Yes	Yes	Yes	Yes	Yes	70	No	No	No	No	Yes	No	No	Yes	Yes	No	No	Yes
IS	Yes	No	No	Yes	Yes	40	No	Yes	No	No	Yes	No	No	No	Yes	No	Yes	No
IE	Yes	.	No	Yes	Yes	75	No	No	No	No	Yes	No	Yes	Yes	No	No	No	Yes
IM	Yes	No	No	No	Yes	90	No	No	No	No	Yes	No	No	No	Yes	Yes	No	No
IT	Yes	No	No	Yes	Yes	95	Yes	Yes	No	No	No	No	Yes	Yes	No	No	No	Yes
JE	Yes	No	No	No	Yes	65	No	No	No	No	Yes	No	Yes	No	No	No	No	Yes
LV	Yes	No	Yes	Yes	Yes	90	No	No	Yes	No	No	Yes	No	No	Yes	No	Yes	Yes
LI	Yes	No	No	Yes	Yes	Missing	No	No	No	No	No	Yes	No	No	Yes	No	Yes	Yes
LT	Yes	Yes	Yes	Yes	Yes	40	No	Yes	No	No	Yes	Yes	No	No	Yes	No	Yes	Yes
LU	Yes	Yes	Yes	Yes	Yes	Missing	No	No	No	No	Yes	No	No	No	Yes	No	Yes	No
MT	Yes	.	.	Yes	Yes	75	No	No	No	No	Yes	Yes	No	No	Yes	No	Yes	Yes
MD	No	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NL	Yes	No	No	Yes	Yes	90	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	No	Yes	No
NO	Yes	Yes	Yes	Yes	Yes	90	No	Yes	No	No	Yes	No	No	Yes	Yes	No	No	Yes
RO	Yes	No	Yes	Yes	Yes	80	No	Yes	No	No	Yes	Yes	No	No	No	No	No	No
RS	No	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
SI	No	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
ES	Yes	No	Yes	Yes	Yes	73	No	Yes	No	No	No	Yes	Yes	Yes	No	No	No	No
SE	Yes	No ¹	No ¹	Yes	Yes	94	Yes	No	No	No	Yes	No	Yes	Yes	Yes	No	No	Yes
CH	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
UA	Yes	Missing	Yes	Yes	Yes	Missing	No	Yes	No	No	No	Yes	Yes	No	No	No	No	Yes

¹ Under certain circumstances an annual account might be required.

VI. European companies- A

Country	Do you require that the branch of company registered in another EU country be registered?	Register:			Number of company registered as of December 31, 2006			
		European Economic Interest Grouping (EEIG)	European Companies (SE)	European Cooperative Society (SCE)	European Economic Interest Grouping (EEIG)	European Companies (SE)	European Cooperative Society (SCE)	Branches
AT	Sometimes	Yes	Yes	Yes	23	5	0	0
BE	No	No	Yes	No	.	0	.	0
BG	Yes	No	Yes	Yes	.	0	0	489
HR	Yes	Yes	Yes	No	0	0	.	0
CS	Yes	Yes	Yes	Yes	0	0	0	0
DK	Yes	Yes	Yes	No	8	0	.	261
EE	Yes	Yes	Yes	Yes	0	0	0	437
FI	Yes	Yes	Yes	No	1	1	.	757
FR	Yes	Yes	Yes	No	16899	0	.	0
DE	No	Yes	Yes	.	0	0	0	2049
GI	Yes	Yes	Yes	No	3	0	.	8
GB	Yes	Yes	Yes	No	190	1	.	9210
GR	Yes	No	No	.	.	.	0	0
HU	Yes	No	Yes	.	.	2	0	471
IS	Yes	Yes	Yes	No	0	0	.	58
IE	Yes	Yes	No	No	18	.	.	1375
IM	Yes	No	No	No	.	.	.	0
IT	Yes	Yes	Yes	Yes	146	0	0	6450
JE	No	No	No	No	.	.	.	0
LV	Yes	Yes	Yes	Yes	0	1	0	262
LI	Yes	Yes	Yes	No	1	1	.	85
LT	Yes	Yes	Yes	Yes	2	0	0	250
LU	Yes	Yes	Yes	No	48	2	.	1077
MT	Yes	Yes	Yes	No	0	0	.	260
MD	Yes	No	No	No	.	.	.	179
NL	No	Yes	Yes	Yes	50	6	0	0
NO	Yes	Yes	Yes	No	0	1	.	7742
RO	Yes	Yes	Yes	No	0	0	.	0
RS	Yes	No	No	No	.	.	.	80
SI	Yes	Yes	Yes	No	3	0	.	32
ES	Yes	Yes	Yes	No	220	0	.	2134
SE	Sometimes	Yes	Yes	Yes	29	4	0	1346
CH	Sometimes	No	No	Yes	.	.	.	3750
UA	No	No	No	No	.	.	0	0

VII. Share capital- A

Country	Required share capital (in national currency)			Shared capital, converted into EUR		Share capital, other currencies				Required No of shareholders	
	Private LLC	Public LLC	Currency	Private LLC	Public LLC	EUR	GBP	USD	Other	Private LLC	Public LLC
AT	35000.00	70000.00	EUR	35 000.00	70 000.00	Yes	No	No	Yes	1	1
BE	0.00	0.00	EUR	0.00	0.00	Yes	No	No	No	0	0
BG	5000.00	50000.00	BGN	2 556.50	25 564.99	No	No	No	Yes	2	2
HR	200000.00	200 000.00	HRK	27 209.40	27 209.40	No	No	No	Yes	1	1
CS	7143.00	7143.00	CZK	259.89	259.89	Yes	Yes	Yes	No	1	1
DK	125000.00	500000.00	DKK	16 765.02	67 060.09	Yes	No	No	Yes	1	1
EE	40000.00	400000.00	EEK	2 556.47	25 564.66	No	No	No	Yes	1	1
FI	2500.00	80000.00	EUR	2 500.00	80 000.00	Yes	No	No	No	1	1
FR	0.00	37000.00	EUR	0.00	37 000.00	Yes	Yes	Yes	No	1	7
DE	25000.00	50000.00	EUR	25 000.00	50 000.00	Yes	No	No	No	1	1
GI	1.00	20500.00	GBP	1.49	30 528.67	Yes	Yes	Yes	Yes	1	7
GB	1.00	50000.00	GBP	1.49	74 460.16	Yes	Yes	Yes	Yes	1	2
GR	18.00	60.00	EUR	18.00	60.00	Yes	No	No	No	2	2
HU	3000000.00	3000000.00	HUF	11 915.64	11 915.64	Yes	Yes	Yes	Yes	1	1
IS	500000.00	4000000.00	ISK	5 368.84	42 950.71	Yes	Yes	Yes	Yes	1	2
IE	1.00	38092.14	EUR	1.00	38 092.14	Yes	Yes	Yes	Yes	1	7
IM	1.00	1.00	GBP	1.49	1.49	Yes	Yes	Yes	Yes	1	2
IT	10000.00	100000.00	EUR	10 000.00	100 000.00	Yes	No	No	No	1	1
JE	1.00	1.00	GBP	1.49	1.49	No	Yes	No	No	1	1
LV	2000.00	25000.00	LVL	2 868.62	35 857.72	No	No	No	Yes	1	1
LI	30000.00	50000.00	EUR	30 000.00	50 000.00	Yes	No	Yes	Yes	1	1
LT	10000.00	150000.00	LTL	2 896.20	43 443.00	No	No	No	Yes	1	1
LU	12394.68	30986.69	EUR	12 394.68	30 986.69	Yes	Yes	Yes	Yes	1	1
MT	500.00	20000.00	MTL	1 164.69	46 587.47	Yes	Yes	Yes	Yes	1	2
MD	5400.00	20000.00	MDL	330.28	1 223.25	Yes	Yes	Yes	Yes	1	1
NL	18000.00	45000.00	EUR	18 000.00	45 000.00	Yes	No	No	No	1	1
NO	100000.00	1000000.00	NOK	12 383.15	123 831.50	No	No	No	Yes	1	1
RO	200.00	90000.00	RON	59.11	26 599.67	Yes	Yes	Yes	Yes	1	2
RS	500.00	0.00	RSD	6.21	0.00	Yes	No	No	No	1	1
SI	7500.00	25000.00	EUR	7 500.00	25 000.00	Yes	No	No	No	1	1
ES	3005.06	6010.12	EUR	3 005.06	6 010.12	Yes	No	No	No	1	1
SE	100000.00	500000.00	SEK	11 061.46	55 307.29	Yes	No	No	Yes	1	1
CH	20000.00	100000.00	CHF	12 446.33	62 231.63	No	No	No	Yes	2	3
UA	500000.00	500000.00	UAH	74 012.23	74 012.23	No	No	No	Yes	1	1

VIII. Data on registrations- A

Country	Total number of new company registrations during 2006					Total number of registered companies as of December 31, 2006				
	Sole trader	General partnership	Private LLC	Public LLC	Other	Sole trader	General partnership	Private LLC	Public LLC	Other
AT	Missing	Missing	Missing	Missing	Missing	8 290	16 500	100 710	1 720	56 480
BE	Missing	Missing	Missing	Missing	Missing	601 926	Missing	726 919	Missing	Missing
BG	14 852	158	34 911	.1	0	749 352	25 732	250 699	.1	0
HR	12 701	.	10 010	39	675	103 736	.	114 196	1 773	6 951
CS	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
DK	33 442	3 790	23 628	2 835	13 784	274 073	26 516	137 753	40 990	85 761
EE	683	15	12 013	114	63	20 642	380	76 852	5 799	1 427
FI	15 696	1 240	10 245	2	3 549	148 852	13 739	179 270	212	122 369
FR	82 129	3 703	144 925	361	139 668	991 471	59 043	1 550 637	127 313	1 518 853
DE	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
GI	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
GB	.	.	370 000	1 000	8 800	0	0	2 310 300	12 900	50 000
GR	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
HU	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
IS	.	128	3 189	28	808	0	2 667	26 056	908	21 776
IE	.	.	17 327	359	1 461	.	.	148 643	1 561	16 857
IM	689	0	3 465	0	505	0	0	30 934	0	0
IT	260 635	29 229	74 785	1 022	57 900	3 494 890	637 013	1 029 325	54 045	910 241
JE	810	0	3 314	165	0	14 705	0	31 220	935	0
LV	1 759	22	11 231	50	18	25 357	242	89 330	1 263	143
LI	50	Missing	8	450	Missing	350	Missing	60	7 500	Missing
LT	1 401	6	5 254	6	1 601	66 831	624	60 398	664	41 545
LU	242	20	5 046	3 415	508	8 415	386	32 322	49 129	0
MT	.	37	2 800	6	0	NR	30	2 800	4	0
MD	2 529	1	4 764	3	1 682	63 402	171	54 414	1 033	13 804
NL	93 771	1 882	47 463	240	31 146	577 379	11 890	712 979	6 401	192 063
NO	7 232	3 087	34 813	36	3 995	127 033	38 823	192 168	505	24 231
RO	41 526	13	90 986	642	112	398 974	34 212	1 084 320	31 751	6 731
RS	45.99	1.04	11.04	40	754.0	16.48	17 2.00	4.50	6.00	272.00
SI	.	3 800	120	42	250	.	41 438	2 649	1 063	6 087
ES	87	100	146 641	2 025	610	0	0	1 831 720	314 538	80 328
SE	25 380	8 158	23 912	.1	2 526	556 025	121 392	311 468	.1	41 860
CH	11 500	1 200	11 400	7 700	2 400	152 000	14 700	94 500	178 300	47 300
UA	314 539	41	231	113	68 874	1 610 160	905	9 850	8 206	534 566

¹ Figures are included under "Private LLC"

VIII. Data on registrations- B

Country	Total number of company termination					Total number of submissions for changes				
	Sole trader	General partnership	Private LLC	Public LLC	Other	Sole trader	General partnership	Private LLC	Public LLC	Other
AT	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
BE	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
BG	59 250	1 648	6 558	. ²	0	12 330	2 201	181 653	. ²	0
HR	12 753	.	1 123	105	138	54 681	.	14 022	822	1 362
CS	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
DK	22 952	3 160	5 337	1 476	2 740	Missing	Missing	Missing	Missing	Missing
EE	1 734	5	1 462	219	37	298	16	2 208	29 589	137
FI	10 854	1 190	11 734	4	2 704	11 969	1 758	43 126	976	25 770
FR	93 276	2 434	78 797	5 988	122 647	83 625	0	0	0	0
DE	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
GI	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
GB	.	.	211 500	600	1 700	.	.	Missing	Missing	Missing
GR	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
HU	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing	Missing
IS	0	87	701	0	709	Missing	Missing	Missing	Missing	Missing
IE	.	0	9 443	94	583	.	Missing	308 676	8 075	38 153
IM	0	0	3 405	0	0	Missing	Missing	88 562	Missing	Missing
IT	271 331	31 729	28 677	1 159	40 321	348 899	308 161	583 054	95 165	0
JE	534	0	2 552	5	0	200	0	25 415	200	0
LV	733	11	1 612	67	12	1 061	61	37 216	1 178	101
LI	20	Missing	3	580	Missing	Missing	Missing	Missing	Missing	Missing
LT	5 253	40	971	58	802	23 337	236	68 219	1 688	17 357
LU	49	11	654	1 479	0	74	79	14 395	26 185	2 415
MT	.	12	766	2	0	.	70	7 610	120	0
MD	1 107	1	473	28	243	1 290	9	6 675	282	1 017
NL	46 365	1 064	24 724	202	11 671	Missing	Missing	Missing	Missing	Missing
NO	4 623	1 168	8 390	22	808	21 699	9 002	149 010	1 706	17 741
RO	27 782	14 923	121 340	2 730	378	18 681	3 243	286 483	33 996	3 175
RS	27.02	455	1.13	13	312	57.64	610	71.37	369	6.66
SI	.	3 064	700	68	618	.	14 140	580	2 652	2 774
ES	. ¹	. ¹	30 809	4 186	2 657	. ¹	. ¹	692 305	168 334	31 397
SE	11 307	10 156	10 263	. ²	344	25 066	35 538	229 664	. ²	32 703
CH	10 500	1 100	3 300	6 200	2 500	11 200	1 070	23 400	75 300	20 000
UA	80 117	63	647	574	19 947	76 687	594	4 776	4 418	152 333

¹ Figures are included under "Other"

² Figures are included under "Private LLC"