

## Creating your company – choice of legal form

	One-man business	Private company with limited liability (sole) SPRL(U)	Limited company SA	Limited partnership with share capital SCA	Private limited company SCRL	Private company with unlimited liability SCRI	Partnership SNC	Limited partnership SCS
<b>Instrument of incorporation</b>	-	Certified document	Certified document	Certified document	Certified document	Deed under private seal or certified document	Deed under private seal or certified document	Deed under private seal or certified document
<b>Firm's name</b>	The use of the spouse's name is possible with his/her consent	Different to that of any other firm	Different to that of any other firm	Different to that of any other firm	Different to that of any other firm	Different to that of any other firm	Different to that of any other firm	Different to that of any other firm
<b>Business plan</b>	Not compulsory but strongly recommended	Compulsory	Compulsory	Compulsory	Compulsory	Not compulsory	Not compulsory	Not compulsory
<b>Minimum number of associates</b>	-	Two (except SPRLU: one)	Two	One active partner and one sleeping partner	Three	Three	Three	One active partner and one sleeping partner
<b>Minimum amount of subscribed capital</b>	-	EUR 18,550	EUR 61,500	EUR 61,500	EUR 18,550	None	None	None
<b>Minimum amount of paid up capital</b>	-	EUR 6,200 on set-up (except SPRLU: EUR 12,400). In addition: (1) Each part subscribed for in cash must be paid up by at least a fifth; (2) The parts of the company or some part of these corresponding to the non-cash investments must be entirely paid up.	EUR 61,500 on set-up. In addition: (1) Each share corresponding to a cash investment and each share corresponding, entirely or in part, to a non-cash investment must be one quarter paid up; (2) Shares corresponding entirely or in part to non-cash investments must be entirely paid up within a period of five years counting from the set-up of the company.	EUR 61,500 on set-up. In addition: (1) Each share corresponding to a cash investment and each share corresponding, entirely or in part, to a non-cash investment must be one quarter paid up; (2) Shares corresponding entirely or in part to non-cash investments must be entirely paid up within a period of five years counting from the set-up of the company.	EUR 6,200 on set-up. In addition: (1) Each part representing a cash investment and each part or part of a part representing a non-cash investment must be one quarter paid up. (2) The parts of the company or some part of these corresponding to non-cash investments must be entirely paid up within a period of five years counting from the set-up of the company.	None	None	None

