

1. IDEA

- finding idea for a product
- finding company name
- company type (GmbH, AG, OHG, one-man business)

SETTING UP A BUSINESS IN GERMANY

2. PLANING BUSINESS

- choosing location
- having a business plan
- prepare funding
- permit/authorization

workmen:

- you need a "master"

foreigners:

- there's no problem with creating a business as a foreigner

3. FOUNDING THE BUSINESS

- certification at notary
- registration in "register of companies"
- company insurance

4. ADEQUATION PEOPLE / PROJECT

- human qualities
- motivation / goals
- environment / family

2. STUDY OF MARKET

- look for trends
- work alone / with people

ADVICES

- take over on creation
- go step by step

6. ADMINISTRATIVES FORMALITIES

- "center of formalities of business"
- obtain a certificate

French modalities to
set up a business

5. SUBSIDIARIES

- social
- financial
- fiscal
- banks

4. STATUTES LEGAL SOCIAL AND FISCAL

- individual business
- society / company

3. FINANCIAL FILE

- needs
- place to work
- enough money

1. IDEA

- analyse yourself
- world's needs

2. ANALYSIS OF YOUR SECTOR

- people's needs
- supply and demand
- micro and macro environment

6. COMPANY DEVELOPMENT

- further investment
- coaching
- monitoring market

SETTING UP
A BUSINESS
IN POLAND

3. FINANCE

- your capital
- costs of setting up a company
- costs of maintenance → salaries
- expected income → other costs → taxes → products

5. MARKET LAUNCH

- starting the business
- get employees
- investment
- training courses

4. REGISTRATION

- officially register your company in-KRS
→ go to department → on the Internet

- choose the type of copartnership → limited Partnership
- joint-stock → partnership → limited liability company

- choose the type of taxation

CEIDG
KRS
REGON
NIP
KOD
PESEL
MIS
KOD
PESEL
MIS
KOD
PESEL
MIS

f

in
→ spend ~~any~~ ^{much} ~~time~~ ^{on} ~~any~~ ^{type}
than given
blackmen

When we put our work together
we notice a few differences
like

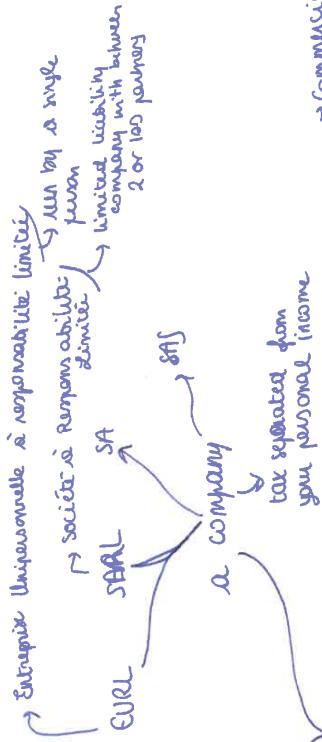
✓

→ foreign,
no problem
→ seth some

pay tax through your personal income tax

(entreprise individuelle) ← E.I.

a sole trader



1) choose a legal status/structure

↳ also a tax regime

2) choose a category

Register at CFE

Centre de formation des entreprises

- Commercial or industrial
- Trades / artisan
- Independent or freelance
- Commercial agent
- Agricultural

HOW TO CREATE A COMPANY...

... in France

3) THE DIFFERENT "CFE"s

for each type of business activity

URSAF
profession of intellectual services like translators or website designers

CHAMBRE DE COMMERCE ET D'INDUSTRIE
company with no 'craft' trades or artisan' element

CHAMBRE DES MÉTIERS ET DE L'ARTISANAT
manual / trades and craft people

Greffes de, Tribunaux de Commerce
companies & registered professions

3) CHECK YOUR COMPANY NAME

check online through the INPI
Institut National de la Propriété Industrielle

if you want to protect your company name: you must register it as a trademark.

4) FINANCIAL ASSISTANCE

↳ BANKS

a loan → Prêt Bancaire aux Entrepreneurs

Prêt à la Création des Entreprises

HOW TO ESTABLISH A COMPANY IN GERMANY

Step 01

The Business Idea

Prepare your financial plan and do market research

Step 02

Financial Sources

Prepare your equity and find financing sources (loan, government funding etc.)

Step 03

Company form

Choose the right company form (ex. GmbH) and draft the statute

Step 04

Get a Visa

Appoint the managing director and request a visa if applicable

Step 05

The Notary

The managing director meets the notary in person to found the company

Step 06

Bank Account

Open a bank account preferably in Germany and pay the registered capital

Step 07

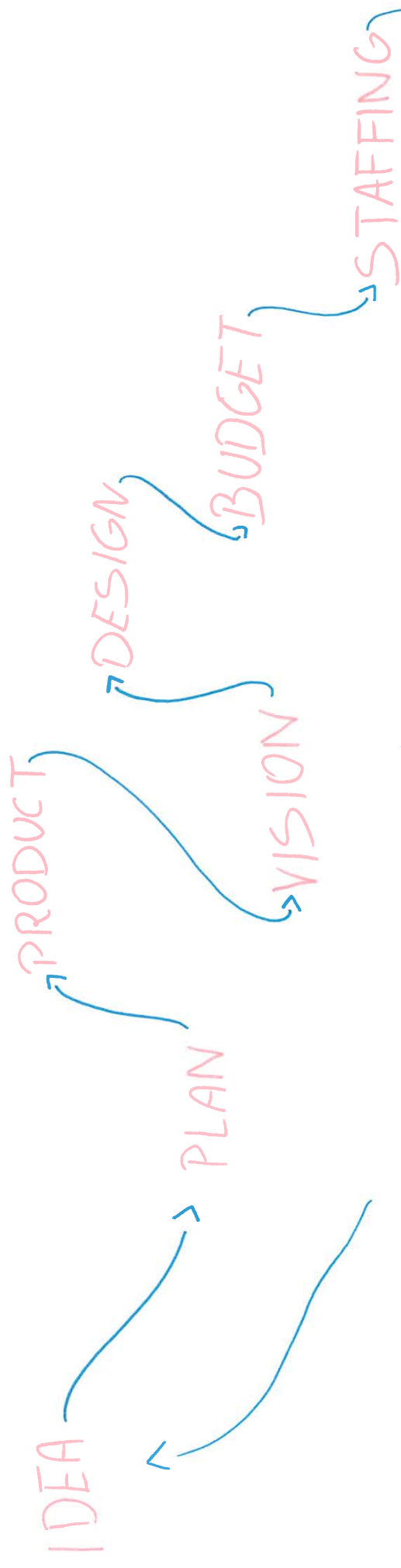
Tax ID

Register the company with the Tax office and get a trade license

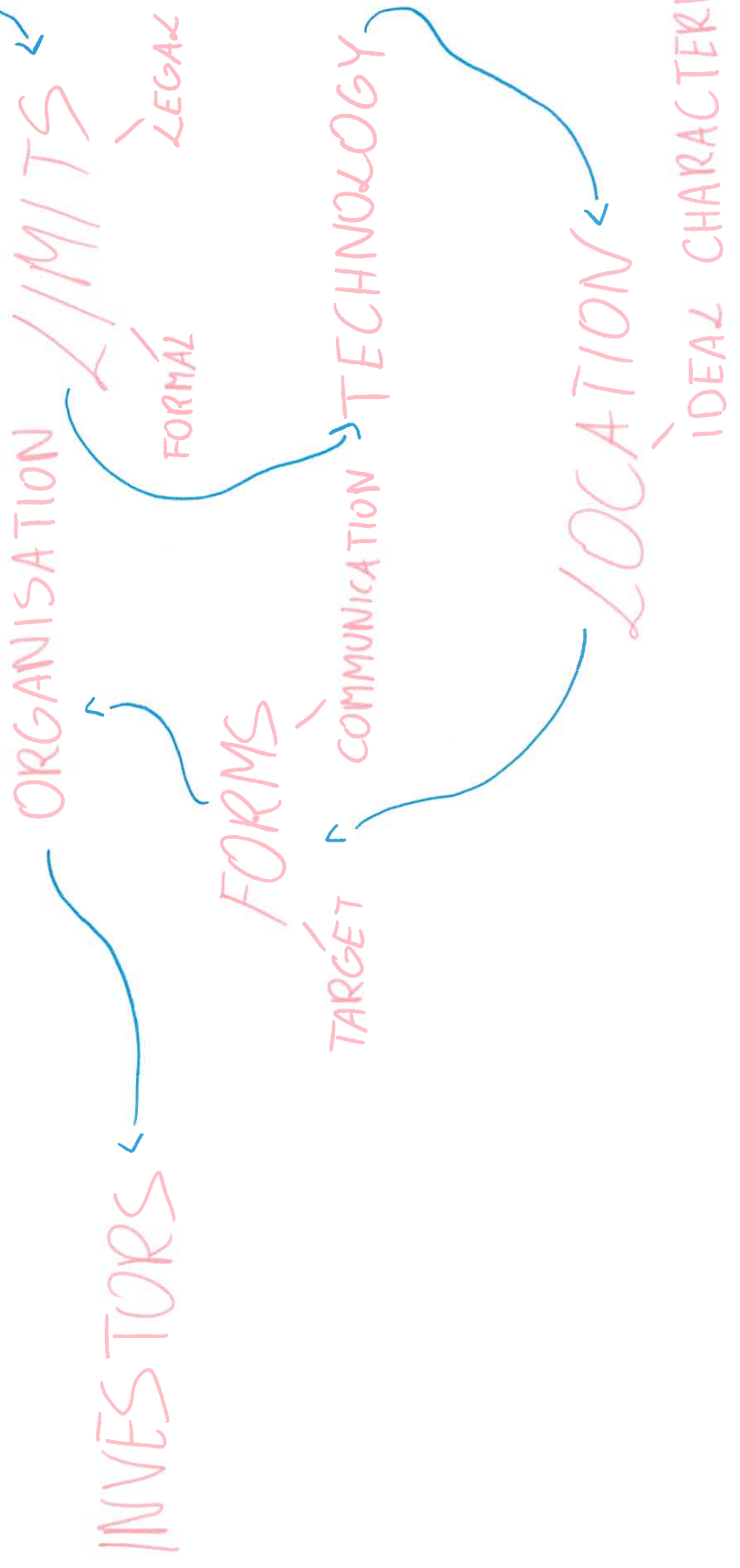
Step 08

Business Strategy

Prepare next steps for business growth and future partnerships



HOW TO CREATE A COMPANY...
 ... in Poland



ENTERPRISE

CREATION IN

FRANCE

3

1

- IDEA UNTIL CREATION**
- person and project suitability
 - market research
 - financial study
 - legal, social and fiscal framework
 - the aids
 - Administrative formalities

6

- THE SOCIAL SECURITY SYSTEM**
- Social security system

o The concepts of liability differ depending on the legal choice

- THE TAX SYSTEM**
- micro or real
 - income tax or corporate tax

2

?????

- * Trend study
- * Study of future customers and their needs
- * Identification of the different actors of the project

5

Sole proprietorship

- The society:
- EURL
 - SARL

LEGALS FORMS

4

- * Defining the customer target
- * know your competitors to do better
- * evaluate the potential turnover
- * adjust the project

4

- Initial financing plan
- Provisional profit and loss account
- Cash flow plan
- 3-year financing plan

8

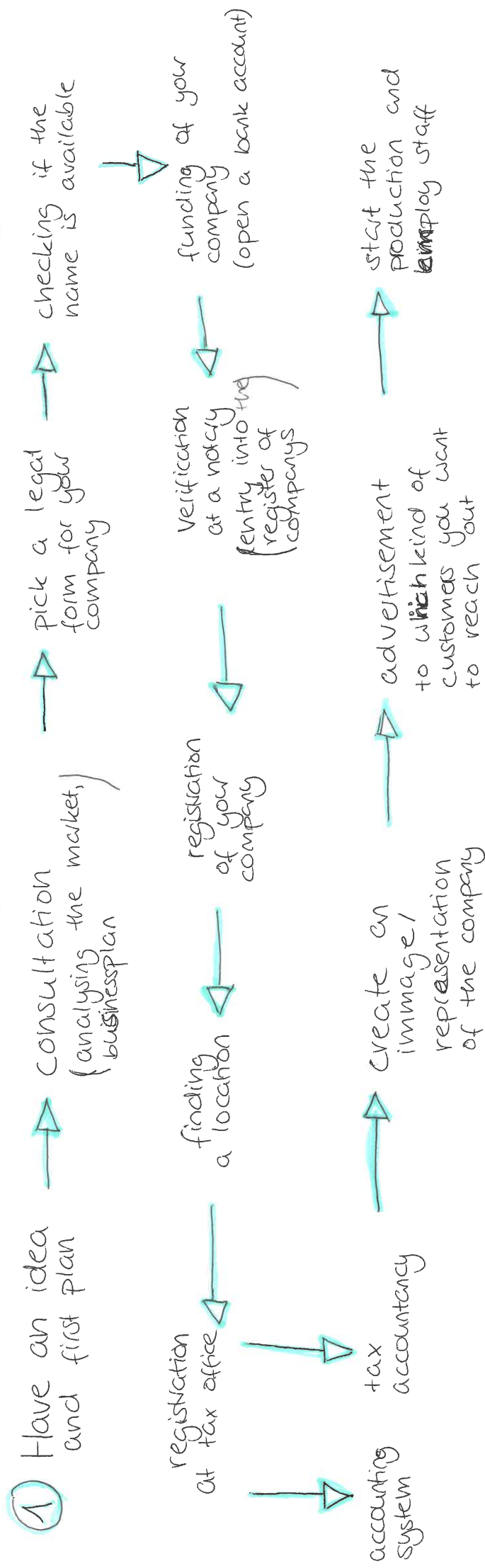
→ At the end you receive a registration certificate

7

- THE AID**
- Social
 - Fiscal
 - Financial
 - Bank guarantees

~ THE END ~

How to create your own company in Germany





DIFFERENCES

1: AGE TO START A BUSINESS → 2: Nationality → 3: Bank account

- Poland: 18 years old
- France: 16 years old
- Germany: with permission of parents
- Poland and Germany: it's enough to be a citizen of European Union
- Poland: not necessarily
- France and Germany: obligation
- France: you can create a company without having French nationality but laws of the company will be different

4: The Aids

- the aids are different in France and in Poland.
- In France we have more aids than Poland.

How to

create your

own

company?

IN POLAND...

↳ The most important thing is your business idea!

- you have to decide on your own business or a civil partnership
- you need to know the current situation, is it worth to start a business at a the moment.

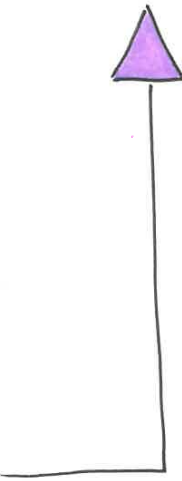
- * the only condition is the age of majority
- * you don't have to be Polish, it's enough to be a citizen of the European Union
- * If you don't have enough money you can ask for financial help

- you only need to complete one form: CEING-1
- you must register as a VAT payer via the form: VAT-R
- it's necessary to choose the form of taxation (you have 4 to choose form)

- it's responsibility of every entrepreneur to have a stamp and a REGON number (national business registry number)

...

FORMALITIES



- * you need to find other co-owners
- * you have to create a company agreement
- * your capital must be at least 5 000 zł.
- * you have 6 months to register the company in the NATIONAL COURT REGISTER

FINISHED!

IMPORTANT:

Step 1:
Registers your address in Germany:

- tax ID
- certificate of registration

Step 2:

You need a bank account to register your business and to pay your taxes later (doesn't need to be German)

Step 3:

Get the right visa:

For most countries it's free if not you must apply for a German freedom visa

Step 4:

Choose your type of company:

- GmbH, AG, OHG, UG, GmbH & Co. KG

- The main difference is limited liability company

- it's imperative that you comply with national, European and international standards (national standards are usually really strict)

- Protecting personal data and privacy is sacred to the Germans (important for e-commerce site in Germany) → several federal laws (especially for protecting their credit card information and medical history)

- Price-performance ratios (Expectations for quality are really high in Germany)

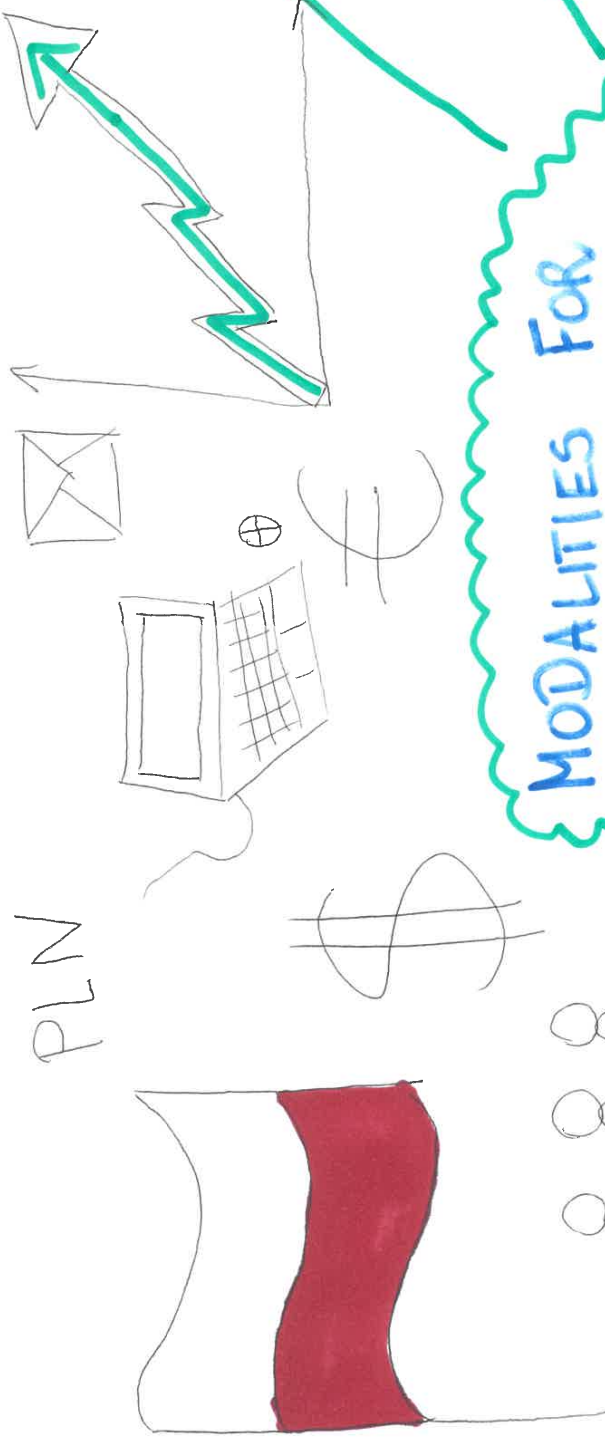
Modalities for creating enterprises in Germany

Step 5:

- freelancer or trade
- trade license
- trade register

Step 6:

- Registers your business with the „Finanzamt“ (tax office)



MODALITIES FOR CREATING ENTREPRISES IN POLAND

- 1 Coming up with an idea (innovating) to fill up a market gap
- 2 Choosing the type of your business
- 3 Creating a business plan
- 4 Checking the type of your taxation
- 5 Coming up with an original name, logo etc.
- 6 Registering your business in a Central Evidence and Business Information (bank account requested)
- 7 Registering your business for in Office for National statistics (statistics Office) to obtain your COMPANY ID (National Business Register Number)
- 8 Registering in a Social Insurance Institution
- 9 Choosing a form of financial settlement and a company website (not imperative)
- 10 Creating a company stamp

1) Harmony between person and project:
Make project

2) Market Research:
Find it's place in Market

3) Financial Study: Business plans

MODALITIES FOR CREATING BUSINESS IN FRANCE

6) Administrative formalities:
File a patent for the name, Set up it's business.

5) The aids: Financial support

4) Legal, Social and Fiscal framework: Name business, actions, taxes, different informations.

Similarities with Poland
Similarities with Germany

1. Ask yourself the right questions

- Will I have customers?
- Do I have the right profile?
- Is it the good moment?

2. MARKET STUDY

- Economical context
- Identify customers and competitors

HOW TO SET UP A BUSINESS: FRANCE

3. Business plan

- define main characteristics of the project
- set goals for the company
- convince investors to give money

4. FINANCIAL FILE

- Personal resources
- Other resources
 - ↳ Bank loans
 - ↳ Social, fiscal, economical subsidies
 - ↳ Crowdfunding

5. Legal, social and fiscal framework

- individual company
- firm

6. ADMINISTRATIVE PROCEDURES

- Write and define the status
- Meeting CFE (centre de formalités des entreprises) to give them the creation file

DIFFERENCE

SIMILARITY

INSURANCES

COMMERCIAL REGISTER

↳ not at the same time

MARKETING EXTERNAL
APPEARANCE

Get a company stamp

check property rights/patents

What kind of taxes do you have to pay?

Promotion offers

QUESTIONS

IDEA

Location selection

Legal form of business

Motivation

Are you suitable for it?

Advise and information on setting up a business
promotion offers

Steps for forming a business plan



1. Idea
2. Are you suitable for it?
3. Motivation!
4. Pre work for the business-plan
5. Advice and Information for setting up a business
6. Promotion Offers
7. ^{to check} Property rights/patents
8. Insurances (who cares for what...?)
9. Possible entry in the commercial register
10. Reaching the foundation capital
11. Find legal form
12. Disposition of business authority
13. What taxes have to be paid?
14. Apply for funding
15. Obtain approvals and permits
16. What kind of business account is required?
17. ^(location) Site selection
18. Hedging (health insurance, etc.)
19. Marketing/external appearance (logo/website/advertising)
20. Which target group do you want to address?
21. Competitive situation?
22. How do you attract customers?

6 STEPS TO START YOUR BUSINESS IN POLAND

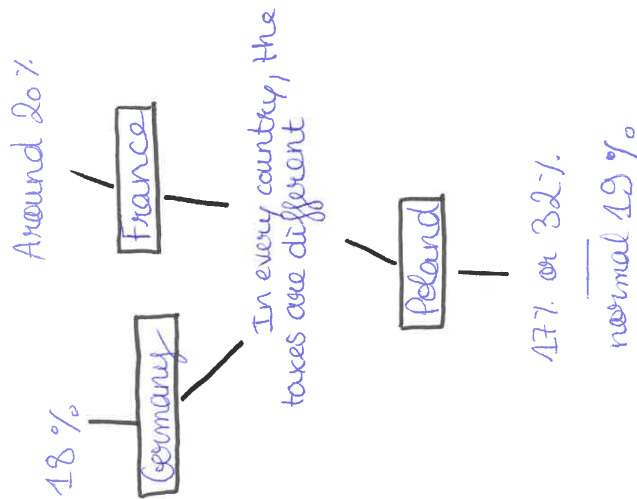
1. Choose the legal form of business activity. It depends on
 - whether you work alone or with somebody
 - responsibility for obligation
 - how much money you need to set up your business
 - who will be your formal representant
 - place where you start your company
2. Choose the tax form
 - PIT
 - CIT
 - flat rate from the income
 - tax card
3. Choose an accounting office
You'll need to pick a person or a company which will take care of your taxes and the legal things
4. Choose your PKD codes
PKD codes segregate companies depending on what the company does, how many people it hires and what's its income
5. Register your company
You'll need to fill in CEIDG - 1 which will be a formal start of your company
6. Create your bank account and get a company stamp
The stamp will be needed to sign papers as a company.
It has all kinds of information about the company.

More aids in France and in Germany than in Poland.

More difficult to create a business company in Poland because there is a lot of administrative steps to acquire.

DIFFERENCES

In Poland, the brand's name needs to have the surname of the creator.



POLAND

1. IDEA!

2. WHAT TYPE OF THE BUSSINES? (6 in Poland)

1. building a StartUp
2. Franchise - you conduct the bussine on sb's idea
3. Reseller - cooperation with a producer but selling under your own brand
4. taking over an existing company
5. Multiteer marketing - selling a product in alternative way (network of brand)
6. Freelancer

3. STUDY A MARKET

4. FIND DONATORS & AIDS

INCUBATORS!

- small profit
- help in building a bussines
- not only financial but also legal help

you don't have to pay VAT if:

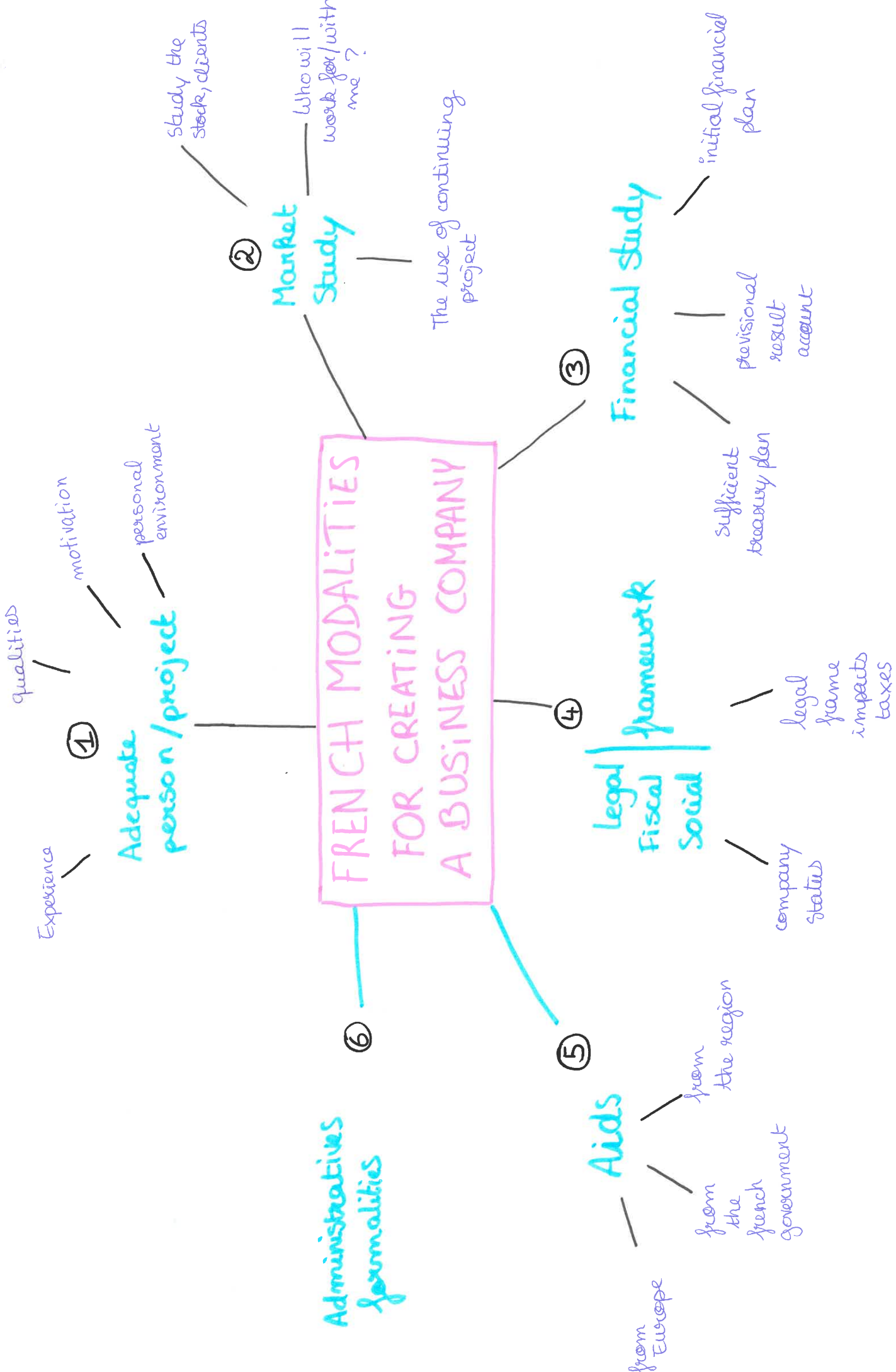
- your sale is less than 200 000 zł/year

- you sell only commodities and services excepted from VAT

! new bussineses don't have to pay 20% for the first 6 months

5. REGISTER

- (12 steps)
- Difficult in Poland - a lot of paperwork
- unregistered economic activity
- you don't have to pay for registration
- you can do this online on biznes.gov.pl



Experience

Qualities

①

Adequate person/project

motivation

personal environment

②

Market Study

Study the stocks, clients

Who will work for/with me?

The use of continuing project

③

Financial Study

initial financial plan

provisional result account

sufficient treasury plan

④

Legal Framework

Legal

Fiscal

Social

company status

legal frame impacts taxes

⑤

Aids

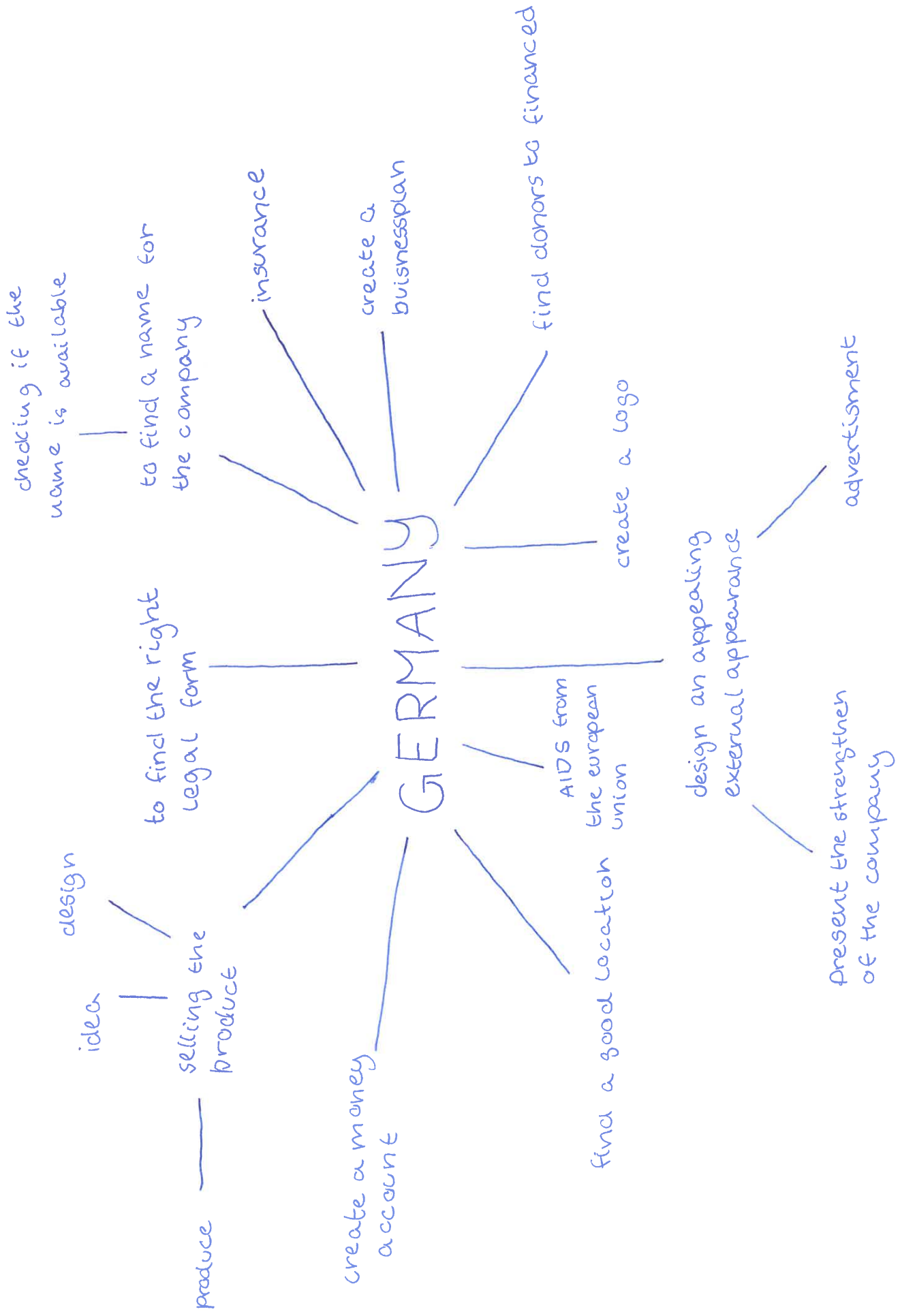
from Europe

from the french government

from the region

⑥

Administrative formalities



Germany

The word 'Germany' is written in a large, bold, hand-drawn font. The letters are filled with the colors of the German flag: black, red, and gold. The 'G' is black, 'er' is red, and 'many' is gold. The letters have a thick black outline and a slightly textured, hand-painted appearance.

- 1 REFINE YOUR IDEA
- 2 WRITE A BUSINESS PLAN
- 3 ASSESS YOUR FINANCES
- 4 DETERMINE YOUR LEGAL BUSINESS STRUCTURE
- 5 REGISTER WITH THE GOVERNMENT AND IRS
- 6 PURCHASE AN INSURANCE POLICY
- 7 BUILD YOUR TEAM
- 8 CHOOSE YOUR VENDORS
- 9 BRAND YOURSELF AND ADVERTISE
- 10 GROW YOUR BUSINESS

FRANCE



1. Adequacy between person and their project.
"Do I have the right profile and what are my constraints?"

2. Marketing studies.
• Future clients and needs.
• Potential economic actors in the project.
• Know the rivals.

3. Financial studies (business plan)
• Initial financing plan
• Cash plan
• 3 year financing plan.

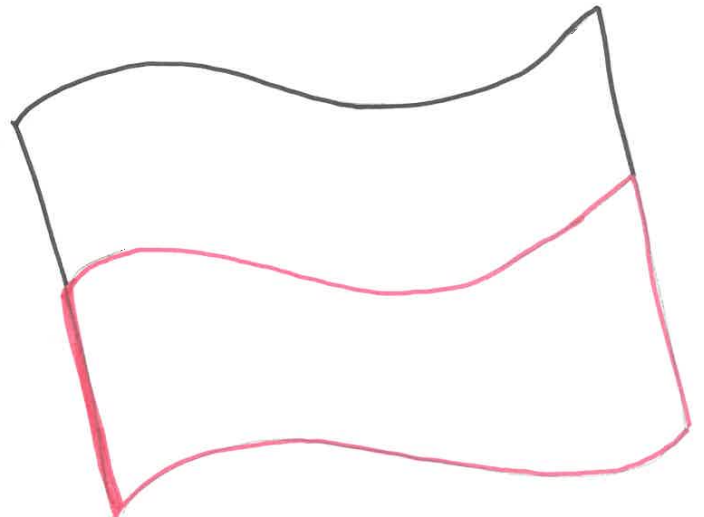
4. Legal, social and fiscal framework.
• 2 types:
↳ Individual business
↳ Company (several actors)

5. Aids.
• Financial
• Social
• tax assistance.
• Bank guarantees

6. Administrative formalities

HOW TO START A COMPANY IN POLAND

- 1 You have to pick a name and make sure that it's not already taken
- 2 Choose your company's address unless it's a mobile business
- 3 You should pick a PKD code - it describes the type of your company's services
- 4 Choose the form of taxation
- 5 Take care of your accountancy
- 6 Keep in mind that you'll have to pay your insurance
- 7 Make sure that you didn't miss anything and register your company



Pierniki

SIMILARITIES

- pick a name
- find a idea
- register the company
- insurance
- have a adress
- different stages of taxes
- administrative formalities
- legal business structure

DIFFERENCES

- legal age to start a business
- having a business plan
- PKD Code (Poland)
- name + sur name in the companies name (Poland)