



HORIZON CONSULTING

Grow to the next level

Global network of independent consulting firms.

DOING BUSINESS IN ITALY | LEGAL FRAMEWORK

Entering the Italian Market – Key Legal Aspects:

1. Legal Forms for Establishment: Branch, Rep. Office, or Italian Company (S.r.l., S.p.A.)
2. Registration Obligations: Business Register, Tax ID, VAT, INPS/INAIL
3. Tax structure: IRES 24%, IRAP ~3.9%, VAT 22%
4. Employment Law Aspects: contracts, contributions, safety
5. Sector-specific licenses may apply
6. Competition and Intellectual Property Protection

SETTING UP A BRANCH OR COMPANY| PROCESS OVERVIEW

Main Steps & Professionals Involved

1. Choose Legal Form: Branch vs. NewCo
2. Prepare Documents: Resolutions, Appointments, Translations
 - 👉 Involved professionals:
 - Italian notary (it's mandatory for registration with the Business Register).
 - Sworn translator.
3. Register with Chamber of Commerce
 - 👉 Involved professionals:
 - Chartered accountant or tax advisor to prepare and submit documents to the Companies Register
4. Obtain Tax Code & VAT Number
 - 👉 Involved professionals:
 - Chartered accountant or tax assistance center named CAF (it's a is an office for citizens with usually lower costs than a professional).
5. Register with INPS & INAIL
 - 👉 Involved professionals:
 - Labor consultant.
6. Apply for Licenses / SCIA
 - 👉 Involved professionals:
 - Accountant, lawyer, or business support agencies.
7. Comply with Tax & Accounting duties
 - 👉 Involved professionals:
 - Chartered accountant.

— ITALIAN NEWCO VS. CZECH BRANCH

Comparative Snapshot

NewCo (S.r.l.)

- Separate legal entity, limited liability, capital €1–€10k
- Full Italian tax resident, higher credibility, more setup steps

Branch

- Not separate legal entity, full parent liability
- Simpler, faster setup, taxed only on Italian income

ITALY VS. CZECH REPUBLIC | LEGAL & ADMINISTRATIVE GAPS

What's Different?

Incorporation

Italy: notary deed, full registration

Czechia: flexible, simpler

Legal Requirements

Italy: stronger compliance, transparency

Czechia: leaner, more freedom

Tax, labor, and shareholder rights vary significantly

WHY EXPERT SUPPORT IS ESSENTIAL IN ITALY

Legal & Tax Professionals Are Key

- Notary: Required for incorporation
- Lawyer: Statute drafting, legal risk mitigation
- Tax Advisor: Tax planning, filings
- Labor Consultant: INPS/INAIL, contracts

Benefits

- ✓ Avoid errors & delays
- ✓ Optimize taxes
- ✓ Ensure compliance
- ✓ Build local credibility



GET IN TOUCH

E: a.ferri@it.horizoncons.com

P: +39 063610837

www.horizonconsulting.org

