



DOING BUSINESS IN EMEA

2026

Compiled by the International
Society of Primerus Law Firms™



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ABOUT PRIMERUS™

Primerus is an international society of 170 top-rated, independent boutique law firms. When we formed Primerus in 1992, we set out to restore honor and dignity to the legal profession and to help rebuild the public's trust in lawyers and the judicial system by setting these high standards. Over thirty years later, our commitment to these values remains strong and our clients notice the difference in who we are and how we work.

Primerus seeks out, screens, and audits our firms to make sure we have only the finest. We use all the ratings services available to us, including Martindale Hubbell, Best Lawyers, Chambers, and Legal 500, to ensure the law firms we invite to join Primerus are the best in the world. And that is just the beginning. We then conduct a more extensive investigation of the firm, including attorney backgrounds, references, and malpractice history checks. An independent accreditation board has the last word on admission and retention of members, resulting in a high quality standard that's applied universally to all members. Another board oversees quality assurance to more specifically define the high standards embodied within the Six Pillars and to help firms live by those standards in everyday practice. We're confident our strict guidelines ensure Primerus law firms are the world's finest. In fact, The Wall Street Journal has compared Primerus to the "Good Housekeeping Seal of Approval" for law firms.

We search the world for the best law firms so you don't have to. But our work doesn't end there. We bring these firms together into a close-knit society to work together for you. Located in nearly 50 countries around the world and 47 U.S. States, with more joining every day, our firms are poised to serve as your global legal team, working together to meet your needs seamlessly and efficiently. The combined resources and expertise of this global team is never more than a phone call away.

The following guide is intended to be a helpful tool for clients and companies who are exploring, plan on, or currently provide legal services in the Europe, Middle East & Africa region. Assembled by some of the world's finest law firms, this guide will prove valuable in addressing many frequently asked questions within the region.

2026 Law Firm Locations



OBLIN RECHTSANWÄLTE

Practice Areas

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Agricultural Law
Alcoholic Beverage Law
Alternative Dispute Resolution Law
Banking Law
Civil Law
Commercial Law
Computers and Software Law
Construction Law
Contracts Law
Corporate Law
Energy Law
Family Law
Finance Law
Health Care Law
Information Technology Law
International Arbitration Law
International Business Law
International Human Rights Law
International Law
International Trade Law
Investment Law
Litigation
Mergers and Acquisitions Law
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Resorts and Leisure Law
Technology and Science Law
Transportation Law
White Collar Crime Law
Wills Law

Austria

OBLIN Rechtsanwälte was established in 2005 and has become a leading international litigation and arbitration law firm based in Vienna, Austria.

The specialized members of their team combine their multi-disciplinary and international backgrounds to provide profound yet practical solutions.

They believe in sustainable business backed by the rule of law and use both their expertise and international relations experience to achieve the expected results.

Their top-notch performance has been acknowledged and confirmed time and again by peer-reviewed international rankings.

OBLIN's core focus lies in the management and resolution of commercial disputes. They assist and represent during all stages of the dispute resolution process striving to develop actionable legal strategies to match their clients' aspirations in wide-ranging industry sectors.



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RECHTSANWÄLTE
ATTORNEYS AT LAW

AUSTRIA

BECOMING A GLOBAL MARKET LEADER IN THE SHORTEST TIME WITHOUT MAKING THE MISTAKES OF OTHERS

THE 10 MOST IMPORTANT THINGS YOU MUST KNOW BEFORE INVESTING IN AUSTRIA

The spending of Chinese businesses overseas has increased substantially over the past decade. With outbound investment currently approaching USD 100 billion, China is now the third largest investor in the world.

Chinese companies are being strongly encouraged to expand overseas and are receiving more support than ever before. Driven by the 'One Belt, One Road' policy, not only is investment increasing in volume but businesses are also looking at different locations and sectors. As well as energy and infrastructure, they focus on agriculture, technology and real estate. This means that in addition to the resource-rich countries of Africa and Latin America, the developed economies of Europe are also attractive destinations.

Despite high profile successes, many Chinese businesses, especially companies looking to complete their first outbound deals, failed or at least struggled to overcome the various legal, regulatory and tax hurdles they faced when trying to invest overseas, particularly in Europe.

If you want to avoid cross-border traps but are interested in the local tricks and tips, let us guide you through the 10 most important things you must know before expanding abroad.

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AUSTRIA

1. In what sectors welcome foreign investment? Who do you have to deal with?

The most promising sectors for investment in Austria are banking and transport, which originates around 60% of the total national GDP. Further investment friendly sectors include mechanical and steel engineering industry, chemicals and pharmaceuticals industry, as well as electrics and electronics industry. Other industries with high investment potential are food and drink, wood, pulp and paper, and agriculture sectors.

Which government and regional bodies are responsible for investments in the country?

The **Financial Market Authority** supervises various types of Austrian investment funds.

Upon establishment of a branch, it must be registered in the **Companies' Register** at the seat of the branch.

It is also required to register the employees with the competent **Social Insurance Institution** prior to the commencement of their work.

A branch of a foreign company is subject to taxation in terms of income and to value-added tax (VAT). To do this, the company has to apply for a tax identification number at **Austrian Tax administration**.

2. How should you start?

What are the most common legal entities and vehicles used for investments in the country?

How much does the setup cost and how long do they take to become operational?

- **GmbH:** The *Gesellschaft mit beschränkter Haftung (GmbH)* is a limited liability company, having a legal identity independent of the legal identity of its shareholder(s). This means that shareholders are not personally liable towards the GmbH's creditors.

To establish a GmbH a nominal capital of at least €35,000 is required. However only €17,500 have to be paid in cash. The registration of the company will take one week to one month (depending on authorities, banks, notary public).

Costs of €3-5,000 will arise for lawyers fees, court fees, notary public fees.

- **AG:** The Austrian *Aktiengesellschaft (AG)* is a joint-stock company. The AG is a legal entity and as such able to have its own legal identity independent of the legal identity of its shareholder(s).

The minimum share capital required to establish an AG is €70,000.

The establishment of an AG is more complicated than the one of a GmbH as more documents have to be filed. Furthermore it is compulsory to have a managing and a supervisory board.

The costs arising are comparable to the ones of a GmbH.

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- **OG:** The *Offene Gesellschaft (OG)* is a partnership consisting of at least two physical persons or legal entities. It is important to note, that each partner is personally, unlimited, directly and jointly liable to the partnership's creditors. However as to the outside the OG has an independent legal identity. To establish an OG no capital is required.
- **KG:** The *Kommanditgesellschaft (KG)* is generally comparable to the OG, however there is one big difference, working with a KG only one partner has to be personally, unlimited, directly, and jointly liable. The other partners have only limited liability.

3. Tax Planning

Profits of incorporated entities (GmbHs, AGs, and SEs) are subject to a **25% rate of corporation tax** (flat tax) in Austria.

There are however **exemptions on dividends** available. Distributions of profits received by an Austrian incorporated entity from equity interests held in domestic or foreign "corporations" are, as a rule, exempt from corporation tax at the level of the recipient. If a registered office is in a third country or is located in a country with no bilateral administrative assistance agreement, then this exemption from corporation tax for dividends will only apply if the equity holding equals at least 10% of the foreign corporation's total share capital and has been held for at least one year.

As a general rule, distributions of profits by an Austrian incorporated entity to its shareholders are subject to a **25% rate of withholding tax**. This is charged at source. Charging at source means that the incorporated entity must withhold the tax and forward it to the Austrian tax authorities.

Personal Income tax is applicable only for partnerships. The Austrian Income Tax Act imposes a progressive tax rate on income of more than €11,000; the top tax rate for income tax in Austria is **50%**, which applies to portions of income above €60,000.

Austrian **value-added tax (VAT)** applies to turnover generated by profit-oriented business entities within Austria, irrespective of whether the entrepreneur is domiciled in Austria or not. As a general rule, the VAT rate is **20%**. However, in certain circumstances it is at a reduced rate of **10% or 13%**. There are also cases of complete exemption from VAT. These are categorized as "true" and "non-true" VAT exemption, and apply in such cases as banks and insurance providers.

The following **main ancillary wage costs and taxes** will arise for business entities which employ members of staff within Austria:

- **3% municipal tax** on gross salaries
- **4.5% employer contribution** to the Family Compensation Fund
- **0.5% supplement** to employer contribution
- Approximately **22% rate of employer contribution to social insurance**

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These ancillary wage costs are deductible business expenses. Thus, they reduce the profits of the business and the tax base for the corporation tax or income tax.

If business is about to acquire property in Austria, this is generally subject to **real estate transfer tax** of 3.5%. The 3.5% is calculated from consideration exchanged, which includes purchase price, assumption of debt, etc. In addition, a 1.1% **registration fee** (from the same value of consideration exchanged) applies when the new owner submits their application to the land registry. There is a **fee** to be paid in Austria under the Austrian Fees and Duties Act **for leases** and commercial lease agreements made in writing. This totals 1% of the above mentioned assessment basis.

Group taxation: A parent company may form a tax group together with all or any of its subsidiaries or affiliates. The precondition to this is that the parent company's equity stake amounts to more than 50% of the stated capital of the affiliate; the minimum duration of a tax group is three years. There are various tax benefits available to tax groups, for example losses by individual members of the group may be immediately offset by profits from other group members.

4. Incentives, Funds, and Grants

EU funds

EU countries commit to supporting more than two million businesses through the funds to increase their competitiveness, develop products, find new markets, and create new jobs. Coordinated EU funds cover different areas and include such funds as European Regional Development Fund (ERDF), European Social Fund (ESF), Cohesion Fund (CF), European Agricultural Fund for Rural Development (EAFRD), European Maritime & Fisheries Fund (EMFF). Funds managed directly by the EU are provided in the form of grants for specific projects in relation to EU policies. Grants are awarded following a public announcement known as a "call for proposals." Moreover, there are also opportunities provided by contracts, which are issued by EU institutions to buy in services, goods or works they need for their operations, like studies, training, conference organization, and IT equipment. Contracts are awarded through calls for tender.

Application for grants, funds, and low-rate loans can be done online through:

europa.eu/youreurope/business/funding-grants/access-to-finance/search/en/financial-intermediaries?shs_term_node_tid_depth=1335

Local Foreign Direct Investment (FDI) tax incentive schemes

The Austrian government has a friendly and liberal outlook towards foreign investment. It provides several grants to foreign investors investing in the country. The grants are mainly in terms of tax exemption on capital gains and establishment of industrial premises. When it comes to paying taxes, foreign investors come to Austria because they are attracted by the friendly system. There are no such things as trade or net worth tax in Austria. Tax incentives are offered by the Austrian government in terms of research, for which the tax premium amount to 10%, and training of employees, for which the tax premium amounts to 20%. Further sectors having FDI tax incentive schemes include wine, multifunctional security solutions, security software and e-commerce and other industries.

AUSTRIA

Other government financial support to FDI investors

Austrian Government provides other types of funding, from cash grants and interest subsidies to loan guarantees. This is an extraordinarily extensive portfolio of incentives, which aims to enable companies to take advantage of incentive programs tailored to their individual requirements.

Detailed information on the different financial support schemes can be found here:

www.advantageaustria.org/zentral/business-guide-oesterreich/investieren-in-oesterreich/standort-oesterreich/ABA_Investment_Promotion_in_Austria_2016_EN.pdf

Austria Wirtschaftsservice (AWS) is the government's "one-stop shop" providing financial help to investors. It provides easily accessible high quality advice on the available funds and grants.

Reciprocal tax arrangements between Austria and China. How can they be used?

Austria has signed agreement of double taxation avoidance with China in order to avoid taxation of incomes and profits in both signatory countries. In order to benefit from this advantage, the requesters must meet certain conditions, such as a certification that the taxes are already paid in the country of provenience. The recipients of the payments and the payer agents must also fill in certain documents, such as a request for not applying the withholding taxes fully certified by Austria's tax administration and other relevant documents which may be requested by the Austrian tax administration.

5. Competition and Investment Approval

Are there any investment restrictions in Austria?

Austria has a very investor-friendly legal basis, there are hardly any restrictions on foreign investments – the only exception are within the area of public security. Furthermore no governmental permission has to be granted for setting up a foreign-financed entity in Austria. The most common legal entities are described above under Question 2. How should you start?.

Which authority oversees competition clearance? Do mergers have to be authorized by the authority?

The Austrian Federal Competition Authority ("Bundeswettbewerbsbehörde"). The Authority has to take care for a well functioning competition in Austria. It is the investigating body and legal party in cartel cases. Decisions, however, are made by the Cartel Court.

Not every merger has to be notified to the Austrian Competition Authority. A merger has to be notified only if the turnover thresholds are exceeded (worldwide total of more than €300 million, domestic total of more than €30 million and at least two companies in the world more than €5 million).

AUSTRIA

Notifications of mergers have to be submitted in in four identical (physical) copies. The time limit for the examination of the merger by the FCA is triggered by the receipt of the four copies of the notification and the payment of the flat-rate notification fee of €1,500.

Are there approval requirements when a foreign investor increases or exits its investments?

No.

6. Visa Issues and Bringing in Workers

All non-EU citizens need to obtain a visa to live or work in Austria. This can be done through the Austrian embassy or consulate in their country of origin.

Citizens of non-EU countries may apply for three different forms of work permits in Austria.

- **Restricted work permit** (Beschäftigungsbewilligung) for one year
- **Work permit** (Arbeitserlaubnis) for two years
- **Unrestricted work permit** (Befreiungsschein) for five years

A restricted work permit allows to apply for a specific job and employer at a certain location. If you change your employer or location, it is required to apply for a new restricted work permit. After one year it is possible to apply for a two-year work permit, which is valid in a specific district in Austria and allows you to switch between employers. This work permit can be reapplied for, after two years. After five years of employment in Austria (with restricted work permits and work permits), it is possible to apply for an unrestricted work permit, without any restraints on employers and locations for a period of five years. With the backup of a company which supports the application, the permission process should go easily and quickly. The approval process usually takes about seven weeks.

The Austrian government also has introduced a new, dynamic immigration scheme: **Red-White-Red Card**. This type of work permit is granted to foreigners who qualify as 'key workers' in Austria and allows the holder to live and work in the country for one year. In order to qualify for key worker status, expats must be highly qualified and skilled in a shortage occupation, a self-employed key worker, or a graduate in certain fields from an Austrian university. After ten months, expats who hold a Red-White-Red Card can apply for an extension, which then entitles them to free access to the Austrian labor market. Card holders are also eligible to apply for a Red-White-Red Card plus, which is granted to 'key workers' after one year.

Another attractive immigration scheme is the **EU Blue Card**. This is a residence and work permit which allows highly qualified non-EU citizens to live and work in Austria for a period of up to two years. To be eligible for an EU Blue Card, expats must have a confirmed job offer in Austria, and AMS (Austrian Labor Market Service) must be satisfied that the company could not find a suitable Austrian or EU citizen to do the job specified within the contract. Applicants for an EU Blue Card must have completed a university degree course of at least three years. The salary specified in the contract must be at least one and half times higher than the average yearly income of full-time workers in Austria. The processing time for an EU Blue Card in Austria is usually around eight weeks.

AUSTRIA

Austria is the only European country, which officially offers direct citizenship program to foreigners who invests €3 million to €10 million into the Austrian economy. There are no prior residence requirements. The citizenship is only at the discretion of the Austrian government, thus is not guaranteed. No German language knowledge is required. Investments in government bonds and real estate do not qualify under the program.

7. Incentive Protection

In 1985 the Austria - China Bilateral Investment Treaty was signed and is still in force.

8. Money Exchange

The only currency restriction concerns entering Austria with a substantial amount of cash. Travelers entering or leaving any EU member state carrying any sum equal to or exceeding €10,000 (or its equivalent in other currencies or easily convertible assets such as checks) must make a declaration to the customs authorities. Customs authorities are empowered to undertake controls on natural persons, their baggage and their means of transport and detain cash that has not been declared.

Otherwise, there are no restrictions in place.

9. Dispute Resolution

How can a domestic/foreign judgment be recognized and enforced?

If the defendant does not satisfy the claims awarded by the judgment, the claimant may obtain compulsory enforcement. Judgments are enforceable once they have become final and binding (e.g., if no appeal has been raised within the respective time limit).

The European ("Brussels") Convention and the Lugano Convention are the most relevant multilateral treaties on the recognition and enforcement of foreign judgments. In addition, a couple of bilateral treaties exist.

The enforcement of a domestic court decision requires a court order warranting enforcement which will be granted if the general requirements (admissibility of proceedings, capacity to be a party, or to bring proceedings, etc.) are met.

In order to be enforceable, foreign judgments require a formal declaration of enforceability which is to be granted if the title is enforceable in accordance with the provisions of the country of issuance and if reciprocity is guaranteed in state treaties or by way of regulation. District courts are competent to decide ex parte. However, the decision is appealable.

As far as European Union decisions are concerned, recognition proceeds automatically according to the above mentioned Conventions.

Austria is also a member of the New York Convention, making foreign arbitral awards enforceable in Austria and Austrian arbitral awards enforceable in 156 signatory states.

AUSTRIA

10. And the ultimate question: Which one is the best country for you to invest in?

Austria, it cannot be any other ;)

Contact Klaus with a detailed inquiry and work together with you to figure it out.

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NENENG LAW OFFICE

Practice Areas

Administrative Law
Agricultural Law
Business Law
Commercial Law
Compliance Law
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Government Contracts Law
Immigration Law
Investment Law
Labor and Employment Law
Real Estate Law

Cameroon

Neneng Law Office is a small boutique, bilingual business and corporate law firm, situated at the heart of the economic city of Douala, Cameroon.

Neneng Law Office provides legal services and represents clients throughout Cameroon. The firm is also involved in providing full services in international legal practice to clients in Cameroon, the CEMAC, and the OHADA regions.

Neneng Law Office has a team of experienced legal practitioners and consultants, that are dynamic and up to date on the law, as well as other international business regulations.

As a small firm, Neneng Law Office is specialized in business and corporate law but are also involved in other areas of the practice of the law such as; administrative law, advertising and marketing, communication and media, investment law, immigration, litigation, labor and employment, and privacy law, etc.

Technology, case management, and integrity are what the firm leverages on, differentiating themselves from other law firms. Over the years, Neneng Law Office has been able to capitalize on its experience and is now growing its practice into new frontiers.



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Cyprus

AMG Mylonas & Associates, LLC is a modern business and corporate law firm based in Cyprus. The firm advises companies, entrepreneurs, investors, and family offices on domestic and cross-border matters. Combining commercial insight with practical legal guidance, the firm helps clients manage risk, seize opportunities, and achieve their business objectives. Known for its responsiveness, strategic thinking, and client-focused approach, Mylonas Law delivers efficient, technology-enabled legal solutions tailored to the needs of today's global business environment.

Strategic legal counsel for businesses operating in a global marketplace

The attorneys at Mylonas Law work closely with clients to provide practical, business-focused counsel across every stage of growth and development. Whether advising on corporate transactions, regulatory compliance, international expansion, or dispute resolution, the firm emphasizes proactive planning, clear communication, and long-term partnerships that support lasting success.



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CYPRUS

Practice Areas cont.

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Shareholder Dispute Law
Tax Law
Torts Law
Trademarks Law
Trusts and Estates Law
Wealth Planning Law

1. Website for company registry search and registration services:

The Department of the Registrar of Companies and Intellectual Property (DRCIP) is the authority responsible for the incorporation, registration and maintenance of companies and other legal entities in Cyprus under the Companies Law, Cap. 113. Through its official online portal, investors and businesses may access a wide range of electronic services, including company incorporation, company name approval, electronic company searches, filing of statutory forms and annual returns, registration of charges, and the procurement of certified corporate documents. The portal also facilitates access to the electronic register of companies and other business entities maintained by the DRCIP. www.companies.gov.cy/en/

2. Websites for foreign investment related services:

Invest Cyprus (Cyprus Investment Promotion Agency): Invest Cyprus is the national investment promotion agency of the Republic of Cyprus. It supports and facilitates foreign direct investment by providing practical guidance to international investors on establishing and expanding businesses in Cyprus, including information on the legal and regulatory framework, strategic sectors of the economy, investment incentives, business relocation, and available support services. www.investcyprus.org.cy

Foreign Direct Investment (FDI) Screening: Certain foreign investments may also be subject to the Foreign Direct Investment Screening Law of 2025 (Law 194(I)/2025), which established a national screening mechanism for investments affecting security or public order. Applications falling within the scope of the law are submitted electronically through the official government gateway and examined by the Ministry of Finance, acting as the competent screening authority, in accordance with the statutory procedure. www.gov.cy/en/service/application-for-foreign-direct-investment-screening/

Depending on the nature of the proposed investment and the sector in which it will operate, additional licences, approvals or regulatory consents may be required from the relevant competent authority, including, where applicable, the Cyprus Securities and Exchange Commission (CySEC), the Central Bank of Cyprus, the Deputy Ministry of Shipping, or other sector-specific regulators.

CYPRUS

3. Websites for IP related search and registration:

Department of the Registrar of Companies and Intellectual Property (DRCIP): The competent authority for the registration and administration of trademarks, patents, and industrial designs in Cyprus. Through its official Intellectual Property Portal, businesses and rights holders may access information on the protection of intellectual property rights, conduct searches, file applications electronically, and access the online services relating to the registration and management of intellectual property rights in Cyprus. www.intellectualproperty.gov.cy/en/

For European Union Trademarks (EUTMs) and Registered Community Designs (RCDs), the authority is the European Union Intellectual Property Office (EUIPO). www.euipo.europa.eu

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes. A company should enter into contracts using its full registered corporate name as recorded with the Department of the Registrar of Companies and Intellectual Property. This ensures that the legal entity entering into the contract is properly identified and that the agreement is enforceable against the correct contracting party.

Although Cyprus law does not prescribe a mandatory format for identifying a company in every contract, it is standard legal practice to include the company's full registered name, registration number, and registered office, in the introductory provisions of the agreement. Where appropriate, the details of the authorized signatory and the capacity in which the signatory executes the agreement should also be specified.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

No. Cyprus law does not require a company's registration number to be included in a contract for the agreement to be valid or enforceable.

Nevertheless, it is standard legal and commercial practice to include the company's registration number (HE number) together with its full registered name in order to clearly identify the contracting party. This is particularly advisable in cross-border transactions, financing arrangements, and other commercial agreements where precise identification of the legal entity is important to avoid ambiguity and reduce the risk of disputes.

CYPRUS

6. Is there any local convention for signing of contracts?

There are no general statutory formalities governing the execution of commercial contracts under Cyprus law, unless specific legislation requires otherwise for a particular type of transaction.

As a matter of established legal and commercial practice, contracts are executed by the duly authorized representatives of the contracting parties, acting in accordance with the company's constitutional documents, board resolutions, or powers of attorney, as applicable. Although the use of a corporate seal is permitted in certain circumstances, it is generally not required for the valid execution of commercial contracts unless expressly required by law or by the company's constitutional documents.

Cyprus also recognizes electronic signatures in accordance with Regulation (EU) No. 910/2014 (eIDAS) and the Regulation of Electronic Identification and Trust Services Law of 2018 (Law 55(I)/2018). Accordingly, commercial agreements may generally be executed electronically, subject to any specific statutory requirements applicable to the relevant transaction.

Certain categories of transactions or documents, including those relating to immovable property or subject to specific regulatory formalities, may be subject to additional execution, registration or perfection requirements under the applicable legislation.

7. Any requirement of notarization/legalization of contracts?

As a general rule, commercial contracts governed by Cyprus law do not require notarization or legalisation in order to be valid or enforceable.

Where a contract or other corporate document is intended to be used outside Cyprus, it may need to be authenticated in accordance with the requirements of the receiving jurisdiction. For countries that are parties to the Hague Convention Abolishing the Requirement of Legalisation for Foreign Public Documents, authentication is typically effected by the issuance of an Apostille Certificate. Where the destination country is not a party to the Hague Convention, consular, or diplomatic legalisation may be required.

Certain categories of documents may also be subject to specific statutory execution, certification or registration requirements under Cyprus law, depending on their nature and legal effect.

CYPRUS

8. Sectors where no foreign investment can be made?

Cyprus maintains an open investment regime and, as a general principle, does not prohibit foreign investment in any particular sector of the economy.

However, investments in certain regulated sectors are subject to the applicable licensing and supervisory framework and may require the prior approval of the relevant competent authority. In accordance with the nature of the proposed investment, regulatory requirements may apply in sectors such as financial services, banking, insurance, electronic communications, energy, gaming, aviation and other regulated industries.

In addition, certain foreign investments may be subject to review under the Foreign Direct Investment Screening Law of 2025 (Law 194(I)/2025), which established a national screening mechanism for investments that may affect national security or public order of the Republic of Cyprus. The screening regime does not constitute a general prohibition on foreign investment but provides for prior governmental review in specified cases.

9. Sectors where there is a cap on foreign investment?

Cyprus does not generally impose statutory foreign ownership caps on investments made by foreign investors.

Nevertheless, investments in certain regulated sectors are subject to sector-specific legislation and regulatory supervision. Depending on the industry concerned, the acquisition of qualifying holdings or controlling interests may require the prior approval or non-objection of the relevant competent authority, and investors may be subject to ownership transparency, suitability, and prudential requirements.

In addition, certain foreign investments may be subject to review under the Foreign Direct Investment Screening Law of 2025 (Law 194(I)/2025), where the applicable statutory thresholds and conditions are satisfied.

Accordingly, before acquiring a significant interest in a Cyprus business, foreign investors should consider whether any sector-specific approvals or FDI screening requirements may apply.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

The most effective market entry strategy depends on the nature, scale, and commercial objectives of the proposed investment. In practice, international investors most commonly establish a Cyprus private company limited by shares under the Companies Law, Cap. 113, as it offers a flexible corporate structure, limited liability, legal certainty, and an internationally recognized corporate framework suitable for both domestic and cross-border business activities.

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Depending on the investment strategy, investors may also enter the Cyprus market through the acquisition of an existing Cyprus company, the registration of a branch of a foreign company, the establishment of a joint venture, or, where appropriate, through regulated investment vehicles, special purpose vehicles (SPVs) or other transaction-specific structures.

Cyprus is frequently used not only as an operational jurisdiction but also as a regional headquarters, holding or investment platform for international groups, owing to its strategic location, common law legal tradition, extensive network of double tax treaties, EU membership, and well-established corporate and regulatory framework.

The appropriate structure should be determined following a comprehensive legal, regulatory, and tax assessment, taking into account the investor's commercial objectives, the nature of the proposed activities, applicable licensing requirements, governance considerations, and the jurisdictions involved.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

Cyprus does not impose a general licensing or permit requirement on foreign investors solely by reason of foreign ownership. As a matter of principle, the licensing requirements applicable to a business are determined by the nature of the activities to be undertaken rather than the nationality or place of incorporation of the investor.

For most ordinary commercial activities, investors may commence business following the incorporation of a Cyprus company under the Companies Law, Cap. 113, registration with the Tax Department (including, where applicable, VAT registration), registration with the Social Insurance Services as an employer, and the completion of any other statutory registrations relevant to the proposed business.

Businesses operating in regulated sectors must obtain the relevant licences, authorizations or approvals from the competent regulatory authority before commencing operations.

Typical examples include the following:

- **Investment firms, investment funds, and other regulated financial services:** Authorized and supervised by the Cyprus Securities and Exchange Commission (CySEC)
- **Credit institutions:** licensed and supervised by the Central Bank of Cyprus
- **Insurance and reinsurance undertakings:** Authorized and supervised by the Superintendent of Insurance, acting through the Insurance Companies Control Service
- **Electronic communications and postal services:** Regulated by the Office of the Commissioner of Electronic Communications and Postal Regulation (OCECPR)

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- **Energy projects:** Subject to the applicable licensing regime administered by the Cyprus Energy Regulatory Authority (CERA), together with planning, environmental, and other statutory approvals where required
- **Betting and gaming activities:** Subject to the licensing and regulatory framework administered by the competent authorities under the applicable legislation
Depending on the nature and location of the proposed investment, additional planning, building, environmental, operational or sector-specific permits may also be required. Furthermore, certain investments may fall within the scope of the Foreign Direct Investment Screening Law of 2025 (Law 194(I)/2025), requiring prior governmental review where the statutory conditions are satisfied.
- **Payment institutions and electronic money institutions:** Authorized and supervised by the Central Bank of Cyprus

Accordingly, foreign investors should undertake a comprehensive legal and regulatory assessment at the outset of the investment to identify all applicable licensing, approval and compliance requirements before commencing operations.

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

No. As a matter of principle, the Republic of Cyprus does not control or manage commercial joint ventures established between foreign investors and local businesses.

Joint ventures are governed by the general principles of contract law, the Companies Law, Cap. 113, competition law, and any sector-specific legislation applicable to the relevant business activity. Subject to compliance with the applicable legal and regulatory framework, the parties are generally free to determine the ownership structure, governance arrangements, funding mechanisms, management rights, and exit provisions of their joint venture.

In practice, joint ventures are most commonly established through a private company limited by shares, with the parties' respective rights and obligations regulated by the company's constitutional documents and a shareholders' agreement, which typically addresses matters such as corporate governance, reserved matters, board composition, funding obligations, transfer restrictions, deadlock resolution, and dispute resolution mechanisms.

Government involvement is generally limited to the exercise of regulatory or supervisory powers where required under applicable legislation. This may include, where applicable, sector-specific licensing requirements, approvals for the acquisition of qualifying holdings in regulated entities, competition law considerations, or, where applicable, review under the Foreign Direct Investment Screening Law of 2025 (Law 194(I)/2025). Such oversight relates to regulatory compliance and the protection of the public interest rather than the commercial management of the joint venture itself.

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13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Cyprus maintains an open investment regime and does not generally require prior governmental approval solely because an investor is foreign. Government oversight is principally exercised through the ordinary corporate, competition, licensing, and sector-specific regulatory frameworks applicable to the relevant business activity.

Accordingly, investments in regulated sectors may require prior authorization, regulatory approval, or notification to the relevant competent authority. This may apply, among others, to banking, financial services, insurance, investment services, electronic communications, energy, aviation, gaming, and other regulated activities. Such requirements generally arise from the nature of the business and the acquisition of regulated or qualifying holdings, rather than from foreign ownership as such.

In addition, the Establishment of a Framework for the Screening of Foreign Direct Investments Law of 2025, Law 194(I)/2025, establishes a mandatory national screening framework for certain investments by third-country investors in enterprises of strategic importance. The regime is administered by the Ministry of Finance, acting as the competent Screening Authority, and operates within the framework of Regulation (EU) 2019/452.

A prior notification and approval requirement generally arises where the statutory conditions are satisfied, including where the investment:

- Results in the acquisition of at least 25% of the share capital or voting rights, or an equivalent ability to exercise decisive influence
- Has a value of at least €2 million, whether as a standalone investment or together with related transactions between the same parties within a 12-month period
- Concerns an enterprise operating in a sector classified as strategically important under the law

Certain increases in an existing participation crossing the 25% or 50% thresholds are also notifiable irrespective of the value of the investment. A transaction falling within the regime may not be completed before approval has been obtained.

Following its review, the Ministry of Finance may approve the investment, approve it subject to conditions, or, where the investment is considered to affect the security or public order of the Republic, prohibit, terminate or unwind it.

Cyprus does not, however, maintain a general list of sectors in which all foreign investment is prohibited. Any restrictions on foreign investment arise primarily through sector-specific licensing rules and the targeted FDI screening regime applicable to investments in strategically important enterprises. Outside those frameworks, foreign investors may generally invest and conduct business on the same legal basis as domestic investors.

CYPRUS

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

Cyprus offers a stable legal and economic environment for domestic and international investment. As a Member State of the European Union and the Eurozone, it benefits from the free movement of capital under Articles 63–66 of the Treaty on the Functioning of the European Union (TFEU) and provides access to the EU Single Market and the European financial system.

There are generally no foreign exchange controls or restrictions on the movement, repatriation, or distribution of capital, dividends or profits, subject to compliance with applicable tax legislation, anti-money laundering requirements, international sanctions, and other regulatory obligations. Businesses operating in Cyprus also benefit from a well-established banking sector and a mature ecosystem of legal, accounting, audit, and corporate service providers supporting cross-border transactions and international business operations.

From an operational perspective, Cyprus has continued to strengthen its digital infrastructure, transport connectivity, and energy networks, making it a suitable jurisdiction for regional headquarters, investment holding structures, and operational businesses. Nevertheless, as in many European jurisdictions, certain sectors, particularly technology, digital services, engineering, healthcare, and other specialized industries may experience shortages of highly skilled personnel.

To address workforce requirements, employers may recruit both EU and third-country nationals, subject to the applicable immigration and employment framework administered by the relevant authorities. Investors should also assess sector-specific licensing requirements, workforce availability, and infrastructure needs at an early stage of the investment process to ensure that the proposed business model can be implemented efficiently and in compliance with the applicable legal and regulatory framework.

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

The taxation of foreign investors in Cyprus depends on the investor's legal status, tax residence, the nature of the investment, the activities undertaken in Cyprus and the applicable domestic and international tax rules. Foreign ownership does not, in itself, create a separate tax regime or give rise to additional taxes.

The principal taxes, duties, and charges that may be relevant include the following:

- **Corporate Income Tax:** Cyprus tax resident companies and non-resident companies carrying on business through a taxable permanent establishment in Cyprus are generally subject to corporate income tax on their taxable profits. Following the tax reform effective from January 1, 2026, the standard corporate income tax rate is 15%.

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- **Value-Added Tax (VAT):** VAT is governed by the Value-Added Tax Law 95(I)/2000, implementing the EU VAT framework. The standard VAT rate is 19%, while reduced rates of 9% and 5%, together with zero-rating and exemptions, apply in specified circumstances. Registration and compliance obligations depend on the nature, place, and value of the supplies made.
- **Capital Gains Tax:** Capital Gains Tax is generally imposed at 20% on gains arising from the disposal of immovable property situated in Cyprus and, subject to the statutory conditions, shares in companies deriving their value directly from such immovable property.
- **Income Tax on Investment Income:** Dividends, interest, and other investment income are taxed in accordance with the Income Tax Law and the Special Contribution for the Defense of the Republic Law, taking into account the taxpayer's tax residence and domicile status. The 2026 tax reform substantially amended the Special Defense Contribution regime.
- **Employment Taxes and Social Contributions:** Employers with personnel in Cyprus are generally required to operate PAYE withholding where applicable and to account for social insurance contributions, General Healthcare System (GHS) contributions, and other statutory employment-related obligations.
- **Customs Duties and Excise Duties:** Goods imported into Cyprus from outside the EU may be subject to customs duties under the Union Customs Code, import VAT, and, where applicable, excise duties. Movements of goods within the EU are governed by the EU customs and VAT framework.
- **Property-Related Taxes and Charges:** Transactions involving immovable property may give rise to VAT, Capital Gains Tax, Land Registry fees, and other statutory or municipal charges, depending on the nature of the transaction. Certain regulated sectors may also be subject to licence fees, supervisory charges, or administrative levies.

Cyprus generally does not impose withholding tax on dividends or interest paid to non-residents, except in limited circumstances introduced by recent anti-avoidance legislation, including certain payments to companies resident in jurisdictions included on the EU list of non-cooperative jurisdictions or, in specified cases, low-tax jurisdictions. Similarly, royalties for rights exercised outside Cyprus are generally not subject to Cyprus withholding tax, whereas royalties relating to rights exploited within Cyprus may be subject to withholding tax unless relief is available under an applicable double taxation agreement or EU legislation.

Cyprus has concluded an extensive network of double taxation agreements, while relief may also be available under applicable EU Directives, including the Parent-Subsidiary Directive, the Interest and Royalties Directive, and the relevant provisions of domestic tax legislation, subject to the applicable statutory conditions.

Given the complexity of international tax and investment structuring, foreign investors should obtain transaction-specific tax advice before establishing, financing, acquiring, or disposing of a Cyprus business, particularly where the investment involves multiple jurisdictions, related-party transactions, intellectual property, regulated activities, or immovable property.

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16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

The principal tax rates applicable in Cyprus are summarised below:

- **Corporate Tax Rate:** 15%, applicable to Cyprus tax-resident companies on their taxable profits. Non-resident companies may also be taxed on profits attributable to a permanent establishment in Cyprus.
- **On Dividend:** 0% withholding tax on dividends paid to non-residents as a general rule, subject to limited statutory anti-avoidance exceptions.
- **On Royalty:** 0% withholding tax on royalties relating to rights exploited outside Cyprus. Royalties relating to rights exploited within Cyprus are generally subject to 10% withholding tax (or 5% for cinematographic films), subject to any applicable treaty or EU law relief.
- **On Sale of Shares in Local Company:** Gains from the disposal of shares and other securities are generally exempt from Cyprus taxation. However, Capital Gains Tax at 20% may apply where the shares derive their value, directly or indirectly, from immovable property situated in Cyprus, subject to the applicable statutory conditions and exemptions.

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

Cyprus provides a robust IP framework based on domestic legislation, European Union law, and international conventions, offering a high level of protection for businesses seeking to establish, commercialise and enforce intellectual property rights. As an EU Member State, Cyprus forms part of the European IP system, enabling rights holders to obtain protection at both the national and European Union levels, depending on their commercial strategy.

The principal intellectual property rights relevant to foreign investors include:

- **Trademarks:** Trademarks may be registered nationally through the Department of the Registrar of Companies and Intellectual Property or, where EU-wide protection is required, as European Union Trademarks (EUTMs) through the European Union Intellectual Property Office (EUIPO) pursuant to Regulation (EU) 2017/1001.
- **Patents:** Patent protection is governed by the Patents Law (Law 16(I)/1998, as amended). Applicants may obtain protection through the national patent system or, where broader territorial protection is required, through the European Patent Convention (EPC).
- **Copyright:** Copyright is principally governed by the Copyright and Related Rights Law (Law 59/1976, as amended). Protection generally arises automatically upon the creation of an original work and does not require registration. Copyright extends to literary, artistic, musical, audiovisual, and software works, together with the related rights recognized under the applicable legislation.

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- **Industrial Designs:** Industrial designs may be protected through national registration or through the Registered Community Design system administered by the EUIPO under Council Regulation (EC) No. 6/2002.
- **Trade Secrets and Confidential Information:** Trade secrets are protected under the Protection of Undisclosed Know-How and Business Information (Trade Secrets) Law of 2020 (Law 164(I)/2020), implementing Directive (EU) 2016/943, together with the general principles of contract and equity governing confidential information.

From a commercial perspective, IP rights may be assigned, licensed or otherwise exploited through technology transfer, distribution, franchising, manufacturing, research and development, and other commercial agreements. Such agreements should clearly regulate ownership, scope of licensed rights, territorial limitations, quality control, confidentiality, infringement reporting, termination rights, and post-termination obligations.

For businesses importing goods into Cyprus or appointing distributors, it is advisable to ensure that the relevant IP rights are secured before market entry and that appropriate contractual protections are in place. Investors should also consider the EU customs enforcement regime for IP rights, including Regulation (EU) No. 608/2013, which enables customs authorities to detain goods suspected of infringing IP rights at the EU border.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

Cyprus offers both an independent judicial system and a modern arbitration framework, each providing effective mechanisms for the resolution of commercial disputes. The most appropriate forum will depend on the nature of the transaction, the parties involved, the location of assets, the desired procedural features, and the commercial objectives of the parties.

The Cyprus courts operate within a legal system founded on the common law tradition and have jurisdiction to determine commercial disputes, grant interim and injunctive relief, and enforce both domestic and foreign judgments in accordance with the applicable domestic legislation, European Union instruments and international conventions. The recent establishment of the Commercial Court has further strengthened Cyprus' judicial framework for the resolution of complex commercial disputes.

International arbitration is frequently selected for cross-border transactions because it offers neutrality, procedural flexibility, confidentiality, party autonomy in the appointment of arbitrators, and the enhanced international enforceability of arbitral awards. Cyprus is a Contracting State to the 1958 New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards, and international commercial arbitration is governed by the International Commercial Arbitration Law (Law 101/1987), which is based on the UNCITRAL Model Law. The domestic arbitration framework has also been modernized through the Arbitration Law of 2024 (Law 26(I)/2024).

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In practice, arbitration is often preferred for international commercial contracts where neutrality and cross-border enforceability are of particular importance. Conversely, litigation before the Cyprus courts may be more appropriate where parties require urgent interim relief, where the dispute concerns insolvency, shareholder remedies, regulatory matters, or issues requiring the exercise of judicial powers that cannot be conferred upon an arbitral tribunal.

Accordingly, dispute resolution provisions should be carefully considered and negotiated at the outset of the transaction, taking into account the governing law, the location of assets, enforcement considerations, and the commercial objectives of the parties.

19. Are foreign arbitration awards enforceable?

Yes. Foreign arbitral awards are generally recognized and enforceable in Cyprus.

Cyprus is a Contracting State to the 1958 New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards, and the Convention is given effect in Cyprus through the International Commercial Arbitration Law (Law 101/1987). Accordingly, arbitral awards rendered in other Contracting States are generally recognized and enforced by the Cyprus courts, subject only to the limited grounds for refusal set out in Article V of the New York Convention.

Applications for the recognition and enforcement of foreign arbitral awards are made before the competent District Court in accordance with the applicable procedural rules and the International Commercial Arbitration Law. Once recognized, a foreign arbitral award is enforceable in the same manner as a judgment of the Cyprus courts.

The recognition and enforcement framework established by the New York Convention provides commercial parties with legal certainty and enhances the effectiveness of arbitration as a dispute resolution mechanism in cross-border transactions.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

Cyprus combines an internationally oriented business environment with a commercial culture that places considerable value on professionalism, mutual trust and long-term business relationships. While commercial negotiations are generally conducted in a pragmatic and commercially driven manner, establishing credibility and maintaining open communication are often important factors in developing successful business partnerships.

English is widely used in business, finance, and the legal profession, and the vast majority of cross-border negotiations, commercial contracts, and corporate documentation involving international investors are prepared and negotiated in English. This facilitates communication and contributes to the efficient execution of international transactions.

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Business negotiations typically emphasise transparency, responsiveness, and commercially balanced outcomes. Although transactions are often progressed efficiently, complex investments generally involve detailed legal, financial and regulatory due diligence, internal corporate approvals and careful negotiation of contractual documentation. Investors should therefore allow adequate time for these processes, particularly in multi-jurisdictional or regulated transactions.

Cyprus' legal system is based on the common law tradition inherited from English law, providing a familiar legal environment for many international investors. Combined with an experienced professional services sector and business practices that are broadly aligned with international commercial standards, this contributes to a predictable and commercially sophisticated environment for cross-border investment and business operations.

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

One of the most common misconceptions among foreign investors is that the success of an investment depends primarily on choosing the right jurisdiction. In practice, successful investments are more often the result of careful planning, appropriate structuring, and the early identification of legal, regulatory, and commercial risks before implementation.

Investors should therefore approach Cyprus not simply as a jurisdiction in which to establish a company, but as the legal and commercial framework within which the investment will operate. Corporate structuring, financing arrangements, regulatory requirements, tax considerations, governance, intellectual property, employment matters, and exit strategies should all be considered as part of a single, coordinated transaction strategy rather than as separate exercises undertaken at different stages of the investment.

Equally important is the preparation of comprehensive contractual documentation. Well-drafted agreements should not merely record the commercial understanding between the parties but should allocate risk appropriately, establish clear governance mechanisms, and provide practical solutions for future contingencies, including deadlock situations, default events, and dispute resolution. In cross-border transactions, the governing law, jurisdiction, and enforcement provisions deserve the same level of attention as the commercial terms of the transaction.

Finally, investors should seek coordinated legal, tax, and regulatory advice at the earliest possible stage. Cross-border transactions frequently involve multiple jurisdictions and regulatory regimes, and decisions taken at the outset may have significant legal and commercial consequences throughout the life of the investment. Early planning, comprehensive due diligence, and an integrated advisory approach will substantially reduce execution risk and contribute to the long-term success of the investment.

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Commercial Law
Commercial Litigation Law
Commercial Real Estate Law
Competition Law
Computers and Software Law
Construction Law
Contracts Law
Corporate and
Transactional Law
Corporate Law
Corporate Reorganization Law
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Jasper Avocats is a Paris-based, boutique law firm advising innovative companies and institutions in highly regulated and technology-driven sectors. Rather than offering generic advice, the firm structures its practice around the specific industries it serves, allowing its lawyers to develop deep insight into the markets and regulatory environments their clients navigate.

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White Collar Crime Law

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Germany

Schlun & Elseven Rechtsanwälte is an internationally active, multidisciplinary law firm with offices in Aachen, Cologne, and Düsseldorf. To offer its clients future-oriented solutions, the firm's lawyers provide legal counsel across various jurisdictions and industries. The firm represents clients in both German and cross-border cases and offer professional, comprehensive legal advice for private and business clients.

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GERMANY

At Schlun & Elseven, the complexity of German law is transformed into clear, practical, and commercially effective solutions – helping international businesses invest, operate, and grow in Germany with confidence.

With offices in Cologne, Düsseldorf, and Aachen, the firm combines the breadth of a German full-service practice with the responsiveness and personal attention of a partner-led law firm. Its multidisciplinary teams provide comprehensive legal support to international companies, investors, corporate legal departments, and foreign law firms in German and cross-border matters.

The firm's integrated approach brings together expertise in corporate and commercial law, employment law, business immigration and global mobility, tax law, regulatory matters, and dispute resolution. This enables legal, commercial, and operational issues to be addressed as part of one coordinated strategy – particularly in complex market-entry projects, cross-border transactions, and international workforce matters.

Schlun & Elseven places particular emphasis on clear communication, practical implementation and a thorough understanding of each client's commercial objectives. As a Primerus member firm in Germany, the firm also coordinates international matters with independent member firms across the Primerus network, providing clients with access to trusted legal support in multiple jurisdictions.

Disclaimer

This guide provides a general overview of selected legal and tax considerations relevant to doing business in Germany as of July 2026. It is intended for informational purposes only and does not constitute legal, tax, accounting, or investment advice.

German and European legislation, administrative practice and regulatory requirements are subject to change. Specific advice should therefore be obtained based on the circumstances of each proposed investment or business activity.

1. Websites for company registry search and registration services:

The principal company registers in Germany are:

- Commercial Register (Handelsregister): www.handelsregister.de
- Company Register (Unternehmensregister): www.unternehmensregister.de

The Commercial Register contains key corporate information, including the company's legal form, registered office, managing directors, and representation rules. The Company Register also provides access to financial statements and other mandatory corporate publications.

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2. Websites for foreign investment related services:

Foreign investment matters are primarily governed by the German Foreign Trade and Payments Act (AWG) and the Foreign Trade and Payments Ordinance (AWV).

Useful resources include:

- Germany Trade & Invest (GTAI): www.gtai.de
- Federal Ministry for Economic Affairs and Energy (BMWE): www.bundeswirtschaftsministerium.de

Germany generally welcomes foreign investment. However, acquisitions in sensitive sectors – such as defense, critical infrastructure, semiconductors, cybersecurity, and certain AI technologies – may be subject to foreign investment screening.

3. Websites for IP related search and registration:

The principal authority for intellectual property protection in Germany is the German Patent and Trade Mark Office (DPMA).

- DPMA: www.dpma.de
- DPMA Register: register.dpma.de

For European protection, investors should also consider:

- European Union Intellectual Property Office (EUIPO): www.euipo.europa.eu
- European Patent Office (EPO): www.epo.org

Before entering the German market, businesses should verify that their trademarks, patents and designs do not conflict with existing national or European rights.

4. Is there a necessity for incorporating the corporate name of the company in contracts?

There is no general statutory requirement under German law to include all registered corporate details in a contract.

However, the contracting party should be clearly identifiable. It is therefore recommended that contracts include:

- The company's full registered name
- Its legal form
- Its registered office
- Where appropriate, its commercial register number

The person signing the agreement should also have the necessary authority to represent the company.

GERMANY

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

The Commercial Register number is not generally a condition for the legal validity of a contract. Including it is nevertheless advisable because it enables the contracting entity to be identified precisely.

Separate statutory requirements apply to business correspondence. For a German GmbH, business letters addressed to a specific recipient, irrespective of their format and therefore including many business emails, must contain information including:

- Legal form and registered office
- Competent registration court
- Commercial Register number
- Names of the managing directors

Invoices are also subject to separate tax-law disclosure requirements. ([Gesetze im Internet](#))

6. Is there any local convention for signing of contracts?

There is no general convention governing the signing of contracts in Germany. Most commercial contracts can be executed without a specific form.

However, certain agreements are subject to statutory form requirements. For example, employment termination agreements require written form, while real estate purchase agreements and transfers of GmbH shares require notarization.

Before signing, companies should also ensure that the person executing the agreement has the necessary authority to represent the company.

7. Any requirement of notarization/legalization of contracts?

Ordinary commercial contracts do not generally require notarization.

Notarial form is required for certain transactions, including:

- The incorporation of a GmbH
- Agreements concerning the transfer of GmbH shares
- Real estate purchase agreements
- Certain corporate reorganizations
- Specified corporate resolutions and transactions

Failure to comply with a mandatory notarial-form requirement may result in the agreement being invalid. Foreign documents intended for use in Germany may additionally require an apostille or legalization, depending on the country of origin and the applicable international treaties.

GERMANY

8. Sectors where no foreign investment can be made?

Germany generally welcomes foreign investment and does not prohibit foreign ownership in specific sectors.

However, investments affecting public order or national security may be restricted or prohibited following a review under the German Foreign Trade and Payments Act (AWG). This particularly applies to sectors such as defense, critical infrastructure, cybersecurity, semiconductors, and certain AI technologies.

9. Sectors where there is a cap on foreign investment?

There is no cap on foreign investment in Germany. However, investments in certain sensitive sectors may be subject to mandatory notification and governmental review.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

The most common market-entry structures are:

- **GmbH (limited liability company):** the preferred structure for most foreign investors
- **UG (entrepreneurial company):** a simplified form of the GmbH with lower initial capital
- **Branch Office:** suitable where the foreign parent wishes to operate directly in Germany
- **Acquisition or Joint Venture:** often chosen where an existing business or local partner is available

The appropriate structure depends on the proposed business activities, liability considerations, tax implications, and long-term commercial objectives. For most international investors establishing a permanent presence, a GmbH remains the preferred corporate vehicle due to its flexibility, limited liability, and broad market acceptance.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

There is no general business license applicable to all businesses in Germany.

However, businesses must generally register their commercial activities with the local Trade Office (Gewerbeamt). Depending on the sector, additional licenses or approvals may be required, for example in banking and financial services, temporary agency work, healthcare, transport, telecommunications, energy, and certain regulated professions.

Foreign investors should assess licensing requirements before commencing business operations.

GERMANY

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

Germany does not generally control or manage commercial joint ventures between foreign investors and local businesses.

Joint ventures are principally governed by private agreements between the parties and German corporate law. Depending on the transaction, competition law, merger control, or foreign investment screening rules may apply, particularly where the target operates in sensitive sectors.

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Foreign investments may be reviewed by the Federal Ministry for Economic Affairs and Energy (BMWE) under the German Foreign Trade and Payments Act (AWG).

Review procedures mainly apply to investments involving defense, critical infrastructure, cybersecurity, semiconductors, certain AI technologies, and other strategically important sectors. Depending on the transaction, mandatory notification, and standstill obligations may apply before completion.

Outside these areas, Germany remains one of Europe's most open jurisdictions for foreign investment.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

Germany has mature banking, private-equity, venture-capital, and debt-financing markets. International investors can also benefit from public incentive programs, depending on the location and nature of the proposed investment.

The main practical challenges for foreign investors are often:

- Opening corporate bank accounts due to AML and KYC requirements
- Recruiting qualified employees in certain sectors
- Navigating Germany's extensive regulatory framework

Early planning, combined with coordinated legal, tax, and immigration advice, can significantly reduce delays during market entry.

GERMANY

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Foreign investors may be subject to:

- Corporate Income Tax
- Municipal Trade Tax
- Value-Added Tax (VAT)
- Payroll taxes and social security contributions
- Withholding tax on dividends and certain royalty payments
- Customs duties (where applicable)
- Real Estate Transfer Tax
- Property Tax

The applicable taxes depend on the investment structure, business activities, and whether a German permanent establishment is created. International investors should therefore consider tax planning at an early stage, particularly where employees or management functions are located in Germany.

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

- **Corporate Tax Rate:** 15% Corporate Income Tax plus a 5.5% Solidarity Surcharge (effective rate: 15.825%). Municipal Trade Tax applies in addition, resulting in a combined effective corporate tax burden of approximately 30%, depending on the municipality.
- **On Dividend:** Domestic withholding tax is generally 25%, plus a 5.5% Solidarity Surcharge (total 26.375%). Relief may be available under an applicable Double Taxation Treaty or the EU Parent-Subsidiary Directive.
- **On Royalty:** Certain royalty payments to non-residents are subject to withholding tax of 15%, plus a 5.5% Solidarity Surcharge (effective 15.825%), unless reduced or exempt under a Double Taxation Treaty or applicable EU legislation.
- **On Sale of Shares in Local Company:** The tax treatment depends on the seller, the shareholding, and the applicable tax treaty. Capital gains realised by corporate shareholders are generally 95% tax exempt, subject to the applicable statutory conditions.

GERMANY

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

Germany provides robust legal protection for trademarks, patents, utility models, designs, copyrights, and trade secrets.

Inbound investors should ensure that their trademarks and other IP rights are registered where appropriate and that licensing, distribution, and technology transfer agreements comply with German and EU law. Particular attention should also be paid to the German Employee Inventions Act, which grants employees statutory rights regarding inventions made during their employment.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

Both German courts and international arbitration are well-established dispute resolution mechanisms.

German courts are independent, efficient, and particularly suitable for disputes governed by German law. Arbitration is often preferred for larger cross-border transactions where confidentiality, specialist decision-makers, and international enforceability are important.

The most appropriate forum depends on the nature of the transaction, the parties involved and the location of assets.

19. Are foreign arbitration awards enforceable?

Yes. Germany is a contracting state to the 1958 New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards. Foreign arbitral awards are generally recognized and enforceable by German courts, subject only to the limited grounds for refusal set out in the Convention.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

German business culture places particular emphasis on professionalism, preparation, and reliability.

Business negotiations are generally structured, fact-based, and direct. Companies value punctuality, careful planning, and clear contractual arrangements. Decision-making processes may take longer than in some other jurisdictions, particularly where internal approvals or employee participation rights are involved.

Trust is typically built through transparency, technical expertise, reliability, and consistent communication.

GERMANY

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

- Choose the appropriate market-entry structure before commencing business activities.
- Assess licensing, foreign investment screening, and regulatory requirements at an early stage.
- Do not rely on foreign contract templates without adapting them to German law.
- Coordinate employment, immigration, and social security issues when deploying employees to Germany.
- Consider permanent establishment risks before establishing offices or assigning personnel.
- Ensure managing directors understand their statutory duties and potential personal liability.
- Plan tax and corporate structuring from the outset rather than after operations have commenced.
- Seek integrated legal advice where corporate, tax, employment, and regulatory issues overlap.
- Engage German legal and tax advisors early. Many regulatory, tax, and employment issues are easier and more cost-effective to address before entering the German market than after business operations have commenced.

LEGALSTONE SOLICITORS

Practice Areas

Administrative Law
Advertising and Marketing Law
Alternative Dispute Resolution Law
Appellate Practice Law
Asset Protection Law
Banking Law
Business Law
Casinos and Gambling Law
Civil Law
Civil Practice Law
Commercial Law
Commercial Real Estate Law
Compliance Law
Contracts Law
Copyright Law
Corporate Law
Debtor and Creditor Law
Eminent Domain Law
Family Law
Intellectual Property Law
Investment Law
Litigation
Natural Resources Law
Partnership Law
Patents Law
Privacy Law
Probate Law
Property Law
Real Estate Law
Trademarks Law
Wills Law

Ghana

Legalstone Solicitors is a top-tier boutique law firm in Ghana, uniquely positioned to help clients achieve their business needs. The firm's client-focused approach to legal services means clients are assured of technical savvy and reliable legal assistance that guarantees the best results. Legalstone leverages talent, innovation, and core values to sustain their client's business needs in Ghana and Africa as a whole. The firm's focus is to be the best at providing clients with quality and unmatched legal services and to relentlessly pursue the delivery of outstanding results for client's. Legalstone holds itself responsible for its results, reflecting the commitment to its core values and mission: excellence, integrity, responsiveness, and honesty. Clients look out for these values. Making it the firm's goal is to offer services to clients who identify with their values. These values form the foundation that defines what the firm stands for, as a law firm and as individuals.

The firm responds to client questions and concerns quickly. Getting back to clients promptly is one way of demonstrating a sensitivity to client issues and how much they care about them. Legalstone remains truthful and loyal to their clients, taking their security and confidentiality of their client's information seriously. A genuinely committed firm deeply rooted in honesty and integrity, legalstone offers corporate and commercial services, mining and infrastructure, debt recovery and restructuring, real estate and construction, international family law, and commercial arbitration. They offer competitive, affordable and practical commercial advice to a broad spectrum of clients.



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LEGALSTONE
SOLICITORS

BAHAS, GRAMATIDIS & PARTNERS

Practice Areas

Aviation Finance and Leasing
Banking, Finance, and
Capital Markets
Competition and Antitrust
Compliance, Risk
Management and ESG
Corporate, Mergers and
Acquisitions, and
Private Equity
Data Protection and
Digital Law
Dispute Resolution
Employment, Pensions,
and Benefits
General Commercial
Intellectual Property
Private Clients and
Private Wealth
Product Liability and Safety,
Consumer Law
Projects and Infrastructure
Public Law and
Government Affairs
Real Estate
Restructuring and Insolvency
White-Collar Crime and
Investigations

Industries

Automotive and Mobility
Aviation and Aerospace
Banking and Financial Services
Construction, Development,
and Infrastructure
Defense
Energy, Mining, Natural
Resources, and Critical
Raw Materials (CRM)

Greece

Bahas, Gramatidis & Partners is a premier Greek law firm. Headquartered in the city of Athens, the firm provides full-service legal advice, combining legal expertise with commercial judgment and a thorough understanding of the Greek market.

Bahas, Gramatidis & Partners is governed by a board of six partners, namely: Mr. Marios Bahas (Partner), Mr. Yanos Gramatidis (Managing Partner), Mr. Nassos Felonis (Partner), Mr. Dimitris Emvalomenos (Partner), Mr. Spyros Alexandris (Partner), and Mr. George Alexandris (Deputy Managing Partner).

Bahas, Gramatidis & Partners also includes one Senior Counsel, four Counsel, four Senior Lawyers and five Junior Lawyers, assisted by five Trainee Lawyers, skilled administrative personnel and a well-organized financial, accounting and tax consultancy department.

At the core of the firm's practice is the representation of corporations, government agencies, financial institutions, investment banks, nonprofit entities, and individuals in complex financial and corporate transactions and high-stakes disputes. The firm advises clients on market-defining transactions, transformative investments, cross-border financing, regulatory matters, infrastructure and energy projects, sector-specific compliance, and other complex legal and strategic matters.

As Greece's exclusive member of the International Society of Primerus Law Firms, Bahas, Gramatidis & Partners is part of a global network providing cross-border legal support in more than 100 jurisdictions. Through this network, the firm assists international clients entering or operating in Greece and supports Greek clients in their international activities, helping global clients access Greece and Greek clients access the world.



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bahas
gramatidis

GREECE

Industries cont.

Food, Beverages, and
Consumer Goods

Healthcare, Pharma, and Life
Sciences

Hospitality and Leisure

Public Sector and Services

Retail and Fashion

Sports, Gambling, and
Entertainment

Technology, Media, and
Telecommunications

Transportation and Logistics

1. Website for company registry search and registration services:

The official website of the General Electronic Commercial Registry (www.businessportal.gr) offers an automated processing environment of Greek companies which keeps track of and updates automatically changes in all the corporate forms registered with it.

2. Website for foreign investment related services:

The official Investment and Trade Promotion Agency of Greece (Enterprise Greece S.A.) through its official website (www.enterprisegreece.gov.gr), presents the cutting-edge industries in Greece and provides information about investment opportunities and international trade.

3. Website for IP related search and registration:

The address www.opi.gr is the official website of The Hellenic Copyright Organization whose main purpose is the protection of the authors and right holders of related rights.

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes, it is, together with any distinctive title chosen for the company.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

No, it is not, but it is recommended for practical reasons.

6. Is there any local convention for signing of contracts?

Yes, Greek Civil Code, providing for the general civil law, applies. For e-signing, there is special legislation.

7. Any requirement of notarization/legalization of contracts?

No, as a rule. Only in specific cases is notarization/legalization of contracts required, such as and primarily for transactions regarding immovable properties.

GREECE

8. Sectors where no foreign investment can be made?

There is no general prohibition of foreign direct investments in Greece. Specific restrictions exist concerning investments by non-EU beneficial owners in the media sector and immovable property located in the so-called border areas, for national security reasons.

9. Sectors where there is a cap on foreign investment?

There is no cap regarding foreign investments.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

The most effective entry strategies are the establishment of a subsidiary, the setting up of a branch office, the forming of a joint venture, and the acquisition of an existing company, normally by share purchase. The most utilized corporate structures are the Societe Anonyme (AE), the so-called Private Capital Company (IKE), and the Limited Liability Company (EPE).

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

Depending on the type of investment, foreign investors normally need a Greek Tax Identification Number (AFM), a commercial registry enrollment, and a tax/VAT registration. Non-EU nationals residing in Greece or managing locally business entities require specific residence/work permits, while in specifically regulated sectors such as tourism, food and beverage, energy, defense, and financial services specialized pre-approval or operating licenses from the competent authorities are required.

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

No. Greek government does not generally control or manage commercial joint ventures between foreign investors and local private businesses. As a rule, subject to international sanctions applicable, Greece is a free-market economy where companies may freely negotiate, form, and manage business partnerships irrespective of their nationality, place of seat.

GREECE

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Foreign investments are overseen by the Ministry of Development based on a specialized framework that screens Foreign Direct Investments (FDI) under Law 5202/2025, which provides for a strict mandatory screening and pre-approval mechanism for FDIs regarding “sensitive” and “highly sensitive” sectors of the Greek economy based on public order and national security. Specifically, “sensitive sectors” are defined as those in energy, transportation, health, information and communication technologies, or digital infrastructure, where the foreign participation rises to at least 25%. “Highly sensitive sectors” are defined as those related to defense and national security, cybersecurity, AI, port infrastructure, critical subsea infrastructure, and tourism infrastructure in border regions, and the foreign participation rate must be at least 10%.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

As a Member State of the EU, Greece benefits from the free capital movement of any type and provides access to the EU Single Market, while alternative sources of business financing include EU co-funded programs and bank business loans. However, Greece faces persistent constraints, including labor skill shortage, bureaucratic delays in public works, and low private participation in domestic business investment. To meet these shortcomings a series of strategies are being considered, such as fast-track licensing for large scale infrastructure investments, integration of refugees, and long-term unemployed individuals into the labor market through vocational training programs and expanding access to venture capital, private equity, and crowdfunding for small and medium-sized enterprises.

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Foreign investors in Greece face standard corporate and business taxes alongside property transfer taxes, annual real estate and asset levies, and indirect consumption duties. However, Greece also features targeted alternative tax incentives like the non-dom high-net-worth regime to reduce overall tax burdens.

GREECE

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

- **Corporate Tax Rate:** 22%
- **On Dividend:** 5%
- **On Royalty:** i) 20% for non-Greek legal entities without a Greek permanent establishment payable as one-off withholding tax, ii) 22% for non-Greek legal entities without a permanent establishment in Greece (taxed as income from business activity according to the general provisions), and iii) 0% for non-Greek legal entities, under conditions.
- **On Sale of Shares in Local Company:** i) 15% for individuals, ii) 22% for legal entities (taxed as income from business activity according to the general provisions), and iii) 0% for legal entities seated in Greece, under conditions.

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

The most relevant intellectual property (IP) frameworks include Law 2121/1993 on copyright protection, Law 4679/2020 on trademarks, Law 1733/1987 on patents and technology transfer, and the updated enforcement provisions under Law 5271/2026 regarding protection of works of art. Greece's IP legal framework/system is heavily harmonized with European Union regulations and major international treaties.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

For foreign investors, international arbitration may generally provide a speedier, more flexible, neutral and predictable forum than Greek state courts regarding commercial disputes. Greece has modernized its domestic framework via Law 5016/2023 for commercial arbitration in alliance with UNCITRAL standards. Also a new ADR Code is to be enacted within 2026, including new arbitration provisions and a new mediation framework, which may be a useful alternative in dispute resolution.

19. Are foreign arbitration awards enforceable?

Yes, they are, especially under New York Convention ratified by Law 4220/1961.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

Cultural factors are highly important in business and they should always be considered. Personal contacts and networks characterized by trust are prioritized in domestic business practices and negotiations; also, patience in decision making and timeline flexibility are most preferred. In dispute resolution, mediation may put on the table any cultural differences and facilitate mutually acceptable solutions.

GREECE

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

Rather not uniquely for Greece, material legal tips are a) the careful preparation, preliminary research, and basic due diligence on the investment sector, b) the collection of material data and info of the legislative environment and especially of any administrative licenses required for the specific business, including practical aspects and timing issues, c) the choice of the appropriate legal vehicle and tax classification, and d) the clever dispute resolution alternatives, which better include mediation before arbitration or litigation as the last resorts.

ASK AVOCATS

Practice Areas

Business Law

Natural Resources Law

Guinea

Founded to meet the legal needs of companies and large groups operating in Africa, ASK AVOCATS is a law firm specializing in mining and business law, based in Conakry, in the Republic of Guinea.

ASK AVOCATS provides its clients with creative and innovative solutions, promoting the development of their activities while best protecting their legal and economic interests. For several years, the firm has supported our customers by considering them as partners with whom they develop a relationship of trust and loyalty.

ASK AVOCATS, specialized in business law in Guinea, cultivates a policy of rigor, and complementarity allowing national and international companies wishing to set up in Africa to always be at the forefront of legal and regulatory developments.



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SWEENEY MCGANN SOLICITORS

Practice Areas

Alternative Dispute
Resolution Law

Banking Law

Commercial Law

Commercial Real Estate Law

Conveyancing Law

Corporate Law

Employment Law

Estate Planning Law

Family Law

Finance Law

Labor and Employment Law

Licensing Law

Litigation

Medical Negligence Law

Negligence Law

Notary Public Services

Personal Injury Law

Property Law

Real Estate Law

Sports Law

Wills Law

Ireland

Sweeney McGann LLP Solicitors is a leading law firm in the Mid-West and Munster region. Located in the heart of Limerick City at 67 O'Connell Street, the firm provides high-quality legal advice and representation to a diverse range of clients across Ireland and internationally.

Renowned for its practical, client-focused approach, Sweeney McGann LLP has built longstanding relationships with clients by delivering clear, commercially minded advice and dependable support at every stage of the legal process. The firm is committed to achieving positive outcomes while providing a responsive and personalised service tailored to each client's needs.

Committed to Clients, Community and Excellence

At the core of Sweeney McGann LLP Solicitors is a team of experienced solicitors who recognise that effective legal advice requires more than technical expertise. It demands sound judgement, clear communication, and a genuine understanding of each client's objectives. Working collaboratively across a broad range of practice areas, the team combines specialist knowledge with a personal and attentive approach to ensure clients receive comprehensive legal support.

Sweeney McGann LLP Solicitors is proud of its strong connection to the Limerick community and the wider Munster region. The firm actively supports local businesses, organisations, and initiatives, reflecting its commitment to the communities in which it operates.

In recognition of its excellence in legal practice and client service, **Sweeney McGann LLP Solicitors was named Law Firm of the Year at the 2026 LEAP Irish Law Awards**, one of the profession's most prestigious accolades. This award reflects the firm's dedication to delivering outstanding legal services and maintaining the highest standards of professional excellence.

Sweeney McGann LLP Solicitors

- Experienced and highly regarded legal team
- Client-focused, practical advice
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- Strong local knowledge with national and international reach
- Award-winning commitment to excellence and client service

Sweeney McGann LLP Solicitors continues to build on its reputation as a trusted legal adviser, providing strategic, effective, and results-driven legal solutions for individuals, businesses, and organisations.



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 SWEENEY MCGANN LLP

IRELAND

1. Website for company registry search and registration services:

cro.ie

2. Website for foreign investment related services:

ldaireland.com

3. Website for IP related search and registration:

lpoi.gov.ie

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

Preferable but not obligatory.

6. Is there any local convention for signing of contracts?

Many forms of execution are accepted including wet-ink and DocuSign.

7. Any requirement of notarization/legalization of contracts?

No.

8. Sectors where no foreign investment can be made?

No.

9. Sectors where there is a cap on foreign investment?

No.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

Most use a form of limited company as it offers limited liability.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

None for EU or UK citizens; foreign directors usually require a bond.

IRELAND

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

Yes, if the enterprise is grant aided, and then on an ongoing basis through IDA Ireland and generally preacquisition through the Screening of Third Country Transactions Act 2023 for companies worth in excess of €2 million where the Irish company operates in any one of a list of sensitive sectors (critical infrastructure, energy, AI, life sciences, or media).

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Yes, as per Question 12.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

Ireland has relatively easy availability to capital. Labor shortages are met through the issue of foreign work permits, which are widely used to meet employment shortages.

15. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

- **Corporate Tax Rate:** 12.5% but moving to 15% shortly for manufacturing, otherwise 25%.
- **On Dividend:** Treated as income tax and charged up to 48% but zero on inter company dividends where the companies are within the same Group.
- **On Royalty:** Generally treated as income and taxed accordingly. Artists pay zero tax up to €50,000 in any one year.
- **On Sale of Shares in Local Company:** Treated as a capital gain and generally 33% but relief available for individual sellers subject to rules for first €1.5 million at 10%

16. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

Trademarks Act 1996, Patents Act 1992, Industrial Designs Act 2001, and Copyright and Other Intellectual Property Law Provisions Act 2019.

17. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

Ireland has a very efficient Commercial Court, a division of the High Court which is specially designed to address commercial disputes in a timely and cost effective manner.

IRELAND

18. Are foreign arbitration awards enforceable?

Generally, yes.

19. How do cultural factors influence business practices and negotiations in your jurisdiction?

Not at all.

20. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

Use the services of a good commercial lawyer and accountant.

FDL STUDIO LEGALE

Practice Areas

Administrative Law
Advertising Law
Alternative Dispute Resolution Law
Civil Law
Commercial Law
Commercial Litigation Law
Competition Law
Compliance Law
Contracts Law
Corporate and Transactional Law
Corporate Law
Criminal Law
Customs Law
Distribution Law
Employment Law
Family Law
Intellectual Property Law
International Arbitration Law
International Commercial Law
International Contracts Law
International Corporate Law
International Criminal Law
International Intellectual Property Law
International Labor Law
International Law
International Litigation Law
International Real Estate Law
International Taxation Law
International Trade Law
Labor and Employment Law
Labor Law
Litigation
Mergers and Acquisitions Law

Italy

FDL Studio Legale provides the strategic advice that companies of all sizes need without the complexity and costs of a large law firm, seeking the best solution to the problem with a personalized and practical approach.

Trusted for 50 years to provide tailored business legal services

The attorneys at FDL Studio Legale offer sophisticated legal services with the personal attention and agility required by the modern business world. These highly qualified professionals are based in the historic center of Milan and have access to international facilities, offering client-focused advice based on their needs, strengths, and challenges. A specialized team works with each client, providing assistance from start to finish, suggesting the best solutions, seeking to prevent litigation, and achieving the best results.



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ITALY

Practice Areas cont.

Privacy Law

Real Estate Law

Retail Real Estate Law

Selective Distribution Law

Tax Law

Tax Litigation Law

Trademark Protection Law

1. Website for company registry search and registration services:

Business Register (Registro delle Imprese): www.registroimprese.it

The Italian Business Register is maintained by the Chambers of Commerce and contains information on all registered companies operating in Italy.

2. Websites for foreign investment related services:

Italian Trade Agency (ICE): www.ice.it

Ministry of Enterprises and Made in Italy: www.mimit.gov.it

Invitalia (National Agency for Inward Investment and Economic Development): www.invitalia.it

3. Websites for IP related search and registration:

Italian Patent and Trademark Office (UIBM): uibm.mimit.gov.it

European Union Intellectual Property Office (EUIPO): euipo.europa.eu

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes. Contracts should identify the company using its full registered corporate name as it appears in the Italian Business Register.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

Although not mandatory for contractual validity, it is customary and strongly recommended to include in contracts the company's VAT number and/or tax identification number (Codice Fiscale), as these elements can help enforcement and avoid possible identification and/or standing issues in litigation.

6. Is there any local convention for signing of contracts?

Written agreements signed by duly authorized representatives remain the local market standard. Electronic signatures are also fully recognized under Italian and EU law and widely used in commercial transactions. Contracts must be signed by duly authorized representatives with special powers of representation that can be easily verified through the Business Register.

ITALY

7. Any requirement of notarization/legalization of contracts?

Most commercial agreements do not require notarization. However, notarial intervention is generally required, for example, in connection with real estate and corporate transactions. Foreign documents may need apostille or legalization depending on the applicable international treaties.

8. Sectors where no foreign investment can be made?

There are generally no sectors in Italy where foreign investment is outright prohibited. However, investments in strategic sectors such as defense, national security, energy, transport, telecommunications, critical digital infrastructure, financial services, health care, and certain advanced technologies are subject to governmental review under the Italian “Golden Power” regime. The Government may impose conditions or, in exceptional cases, prohibit transactions that may affect national security or other strategic interests.

9. Sectors where there is a cap on foreign investment?

Italy does not generally impose caps on foreign investments.

Recent developments have further strengthened Italy’s foreign investment screening regime (“Golden Power”), particularly in the financial, banking, and insurance sectors. Under Law No. 4/2026, transactions subject to approval by competent European authorities cannot be reviewed under the Golden Power regime until those procedures have been completed. Therefore, the subject-matter reform enhances coordination between national and EU authorities and broadens the grounds for government intervention, extending protection beyond public order and security to include national economic and financial security.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

Foreign investors typically enter the Italian market through the incorporation of an S.r.l. (limited liability company), the acquisition of an existing business or the establishment of a branch office. The S.r.l. remains the preferred vehicle for international investors due to its organizational flexibility/efficient governance structure, limited liability, and relatively low capital requirements.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

All businesses generally require registration with the Business Register, and Tax and VAT registration. Moreover, sector-specific authorizations may be necessary in areas such as banking and financial services, insurance, health care, pharmaceuticals, energy, telecommunications, transportation, and food production and distribution.

ITALY

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

No. Joint ventures operate primarily under private law principles and are subject to general corporate, competition and antitrust regulations.

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Italy generally adopts an open approach towards foreign investment. Government oversight mainly occurs through the Golden Power review, possible antitrust merger controls, or sector-specific regulatory approvals where applicable. Foreign investors should evaluate whether notification requirements apply before signing or completing transactions.

In particular, under Italy's Golden Power regime, transactions, resolutions, and corporate actions involving strategic assets or businesses must generally be notified in advance to the Presidency of the Council of Ministers. In transactions concerning companies operating in the defense and national security sectors, specific notification obligations apply and certain shareholder rights may be suspended until the review process is completed. With DPCM n. 133 of 2022 Italy has also introduced a new "voluntary pre-notification procedure," allowing investors to obtain preliminary guidance on whether a transaction falls within the scope of the Golden Power regime and whether a formal filing is required.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

Italy offers access to the EU single market, a diversified industrial base, highly specialized manufacturing clusters, and a well-developed banking system. Foreign investors may benefit from national and EU incentives supporting innovation, sustainability, and strategic investments.

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Italy imposes Corporate Income Tax (IRES) at 24% and Regional Production Tax (IRAP) generally at 3.9%, subject to regional variations. The standard VAT rate is 22%, with reduced rates of 10%, 5%, and 4%. Dividends paid to non-resident shareholders are generally subject to a 26% withholding tax, although reductions or exemptions may be available under double tax treaties and the EU Parent-Subsidiary Directive. Royalties paid abroad are generally subject to withholding tax, which may be reduced under applicable treaties or EU legislation. Capital gains realized on the disposal of shares may benefit from Italy's participation exemption regime, under which 95% of qualifying gains are exempt from corporate income tax. Italy also maintains one of the largest networks of double taxation treaties worldwide, facilitating efficient cross-border investment structures.

ITALY

16. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

Intellectual property rights in Italy are primarily governed by the Italian Industrial Property Code (Legislative Decree No. 30/2005 and subsequent amendments), which regulates trademarks, patents, designs and other industrial property rights, and by the Italian Copyright Act (Law No. 633/1941), as recently amended to implement EU Directive 2019/790 on Copyright in the Digital Single Market, addressing digital and cross-border uses of protected content.

17. Are local courts or arbitration preferred?

Both mechanisms are widely used. Italian courts have specialized Business and IP sections in major cities, while arbitration is often preferred for international transactions, mergers and acquisitions deals, and complex commercial disputes. Milan is increasingly recognized as a leading arbitration venue in continental Europe.

18. Are foreign arbitration awards enforceable?

Yes. Italy is a signatory to the New York Convention and generally provides effective recognition and enforcement of foreign arbitral awards.

19. How do cultural factors influence business practices and negotiations in your jurisdiction?

Personal relationships remain an important component of doing business in Italy. Trust, personal interaction, responsiveness, and long-term commitment are key factors in establishing successful business partnerships. Particularly family-owned enterprises in Italy often place significant value on trust and continuity of relationships.

20. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

- Foreign investors should assess regulatory requirements at an early stage, particularly where transactions may be subject to Italy's Golden Power regime.
- Comprehensive legal, tax, and employment due diligence is strongly recommended before entering the market.
- Investors should carefully structure corporate governance arrangements, verify licensing requirements, and evaluate potential permanent establishment and transfer pricing implications.
- Particular attention should be paid to employment law compliance, collective bargaining agreements, GDPR obligations, and cybersecurity requirements.
- Intellectual property should be protected before commencing operations, taking advantage of Italy's comprehensive legal framework for trademarks, patents, designs, and copyrights, which is largely harmonized with EU legislation.
- Engaging experienced local legal and tax advisers at an early stage remains one of the key success factors for foreign investments in Italy.

NJOROGE REGERU & COMPANY

Practice Areas

Administrative Law
Alternative Dispute Resolution Law
Arbitration Law
Banking Law
Business Law
Capital Markets Law
Civil Litigation Law
Civil Rights Law
Commercial Law
Commercial Litigation Law
Constitutional Law
Conveyancing Law
Corporate and Transactional Law
Corporate Law
Energy Law
Finance Law
Intellectual Property Law
Investment Law
Joint Ventures Law
Judicial Review Law
Labor and Employment Law
Labor Law
Litigation
Mergers and Acquisitions Law
Mediation Law
Property Law
Public Finance Law
Public Interest Law
Public-Private Partnerships Law
Real Estate Law
Securities Law

Kenya

The law firm of Njoroge Regeru & Company Advocates is a reputable legal practice located on the outskirts of Nairobi, Kenya. The firm has distinguished itself as a premier law firm rendering sterling legal services, in the fields of: corporate and commercial law, energy law, banking and financial services law, civil and commercial litigation, constitutional and judicial review litigation, public interest litigation, arbitration, alternative dispute resolution (ADR) including mediation and expert adjudication, conveyancing and securities law, corporate restructuring including due diligence, mergers and acquisitions, and joint ventures, to a wide spectrum of clients in Kenya, the region, and internationally.

The firm has gained wide recognition as a prestigious and effective purveyor of legal services in a timely, competent, and efficient manner. It is a mark of such recognition that the firm is listed in the prestigious and internationally acclaimed Directory of Lawyers world-wide, Chambers Global. The members of the firm have wide and varied experience and exposure in the practice of law. Over the years, they have been privileged to represent the diverse legal interests of a wide cross-section of valued clientele ranging from individual persons and small businesses to large multinational corporations, governmental institutions, statutory corporations, international organizations, local and international banks, and development institutions.



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NJOROGE REGERU & COMPANY

SAAS LAWYERS

Practice Areas

Banking, Finance, and
Insurance
Corporate and
Commercial Law
Dispute Resolution
Employment
EU Law
Intellectual Property
Private International Law
Public and
Administrative Law
Public International Law
Sports Law
Taxation and Double
Tax Treaties
US Law
White Collar Crime and
Compliance

Lebanon

SAAS is a law firm offering tailored advisory, transactional, and dispute resolution services in corporate, commercial, and financial law. Founded in 2013 by experienced international lawyers with over a century of combined experience – SAAS has built a leading practice recognized for cross-border and international matters, with particular strength in arbitration across significant industries.

From their offices in Beirut (Lebanon) and other locations, SAAS advises clients across the Middle East, Europe, and the United States, combining local insight with a global perspective. Their multi-jurisdictional approach allows them to act directly in cross-border transactions and disputes, supported by an extensive network of international alliances. They provide bespoke solutions for complex, high-stakes matters, continually adapting to meet the evolving needs of our international clientele while staying at the forefront of global legal developments.



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KLEINGELD ATTORNEYS

Practice Areas

Cannabis Law
Commercial Law
Corporate Law
Finance Law
Litigation
Natural Resources Law
Regulatory Law

Lesotho

Kleingeld Attorneys provides legal consultancy services to multinational companies and international law firms in South Africa and Lesotho, with primary office locations in both countries.

Kleingeld regularly acts as a litigator in the Magistrate's Court and High Court in South Africa and the High and Commercial Court in Lesotho and advises on commercial and corporate matters, including the formation of corporations. Kleingeld Attorneys specializes in legal services involving computer and internet law, cannabis law, commercial, corporate, and business law.



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SAUTI & COMPANY

Practice Areas

Administrative Law
 Appellate Practice Law
 Banking Law
 Commercial Law
 Communications and Media Law
 Conflicts of Law
 Constitutional Law
 Contracts Law
 Corporate Law
 Debtor and Creditor Law
 Finance Law
 Intellectual Property Law
 International Arbitration Law
 International Trade Law
 Labor and Employment Law
 Litigation
 Mergers and Acquisitions Law
 Nonprofit and Charitable Organizations Law
 Occupational Safety and Health Law
 Personal Injury Law
 Private International Law
 Property Law
 Public Procurement and Privatization Law
 Regulatory Law
 Tax Law

Malawi

Sauti & Company provides creatively and strategically tailored legal services that meet our clients' unique needs to ensure cost effective solutions that bring satisfaction and fairness. The firm applies internationally recognized legal practice management technologies in the course of its service delivery to ensure data protection, efficiency, and continuity for its clients' business.

Sauti is an elite law firm with a team of qualified personnel started on September 1, 2015 under the sole management of Ralph Sauti Jr., a licensed legal practitioner. Situated along Victoria Avenue in Delamere House, its services include: advisory, negotiating and drafting commercial transactions, litigation, and training.

It's the firm's goal to be a responsive, reliable, tailored, and predictable legal partner to their clients allowing them to favorably carry out their core functions or compete on the market by offering diverse legal solutions that advance our clients' goals.

Sauti & Company has expertise in civil and commercial law. They have a specialized team providing services in a manner that clients are able to follow, with real time reporting, to handle all of the client's needs.



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RUSSELL ADVOCATEN B.V.

Practice Areas

Administrative Law
Agency and
Distributorships Law
Air (Cargo) Law
Alternative Dispute
Resolution
Appellate Practice Law
Art Law
Aviation and Aerospace Law
Bankruptcy Law
Business Law
Business Start-Ups Law
Charity Law
Commercial Law
Commercial Real Estate Law
Computers and Software Law
Contracts Law
Copyright Law
Corporate and
Transactional Law
Corporate Law
Debtor and Creditor Law
Dismissal Law
Employment Law
Entertainment Law
Executive Advisor
Finance Law
Forgery Law
Franchises and
Franchising Law
Hospitality Law
Information, Communication,
and Technology Law
Intellectual Property Law
International Arbitration Law
International Law
International Trade Law

Netherlands

The law firm of Russell Advocaten focuses on the corporate sector. The lawyers provide legal advice mainly for management boards, shareholders, directors, works councils, inhouse counsels, and supervisory directors. Through the international Primerus network (3,000 lawyers in 40 countries) Russell Advocaten can also assist its clients with cross border legal issues.

Advice and litigation

The services of Russell Advocaten are based on the general principle “prevention is better than cure.” By providing individual coaching, regular information, and tailored courses, seminars, and publications the lawyers alert clients of possible legal issues their clients at an early stage and, if possible, assist in preventing them. However, if legal proceedings have to be initiated, the firm assists its corporate clients from start to finish, where required by the Supreme Court of the Netherlands.



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RUSSELL ADVOCATEN

NETHERLANDS

Practice Areas cont.

Internet Law
 Labor and Employment Law
 Labor Law
 Lay-off Law
 Litigation
 Mergers and Acquisitions Law
 Mediation
 Nonprofit and Charitable
 Organizations Law
 Occupational Injuries Law
 Professional Liability Law
 Public-Private
 Partnerships Law
 Real Estate Law
 Restructuring Law
 Shareholder Disputes Law
 Shareholder Rights Law
 Shareholders Law
 Shop Law
 Stockholder Disputes
 Torts Law
 Trademarks Law
 Trusts and Estates Law
 Wills Law
 Works Councils

1. Website for company registry search and registration services:

The official Dutch trade register is the Handelsregister, maintained by the Netherlands Chamber of Commerce (Kamer van Koophandel or KVK): www.kvk.nl (English version: www.kvk.nl/english). Company searches, extracts, and information on registration are available through this portal.

2. Website for foreign investment related services:

Foreign investors can find general information, incentive schemes, and support through the Netherlands Foreign Investment Agency (NFIA), part of the Netherlands Enterprise Agency (RVO): www.investinholland.com and www.rvo.nl.

3. Websites for IP related search and registration:

Trademarks and designs for the Netherlands (together with Belgium and Luxembourg) are registered with the Benelux Office for Intellectual Property (BOIP): www.boip.int. National Dutch patents are administered by Octrooiencentrum Nederland at www.rvo.nl/onderwerpen/octrooien-ofwel-patenten.

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes. A Dutch BV or NV must state its full statutory name, including its legal form, and its registered seat in documents in which it is a party, including written contracts. Omission of these details does not in itself invalidate the contract but may create uncertainty as to the identity of the contracting party.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

The KVK registration number must be stated on outgoing business correspondence, orders, invoices, quotations, and similar communications. Although contracts are not expressly listed, including the KVK number in commercial agreements is standard and recommended practice. Its omission does not affect the validity of the contract.

NETHERLANDS

6. Is there any local convention for signing of contracts?

There is no general prescribed method for signing ordinary commercial contracts. Wet-ink signatures remain common, particularly for significant or long-term agreements. Electronic signatures are also widely used. A qualified electronic signature has the same legal effect as a handwritten signature, while other electronic signatures may also be valid depending on the reliability of the method used and the circumstances. Contracts should be signed by duly authorized representatives, whose authority should be verified through the KVK register and, where applicable, the relevant power of attorney.

7. Any requirement of notarization/legalization of contracts?

Generally, ordinary commercial contracts do not require execution as a notarial deed or legalization to be valid. Dutch law does, however, require a notarial deed for certain corporate and property transactions, including the incorporation of a BV or NV, amendments to their articles of association, the issue and transfer of registered shares in a BV or NV and the transfer or mortgaging of Dutch real estate. Where a Dutch notarial deed or notarized document is intended for use abroad, an apostille or legalization may be required depending on the destination country and the applicable treaty arrangements.

8. Sectors where no foreign investment can be made?

The Netherlands has a generally open investment regime and does not impose blanket sector-wide prohibitions specifically on foreign investors. However, statutory public-ownership requirements effectively exclude private investment in certain infrastructure, including drinking water companies and electricity and gas network operators. Other investments may be screened under the Vifo Act where they concern vital providers, managers of business campuses, or companies active in sensitive technologies, including semiconductors, quantum technology, photonics, and dual-use or military goods. A transaction falling within the Act may be prohibited or made subject to conditions on national-security grounds. Further categories of sensitive technology are intended to be added on January 1, 2027.

9. Sectors where there is a cap on foreign investment?

There is no general percentage cap on foreign shareholdings in Dutch companies. Certain investments may, however, be subject to sector-specific regulatory approval or screening under the Vifo Act and other applicable legislation.

NETHERLANDS

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

The private liability company (besloten vennootschap or BV) is the most commonly used corporate vehicle for foreign investors, offering limited liability and flexible governance and share structures. An NV may be appropriate where access to public capital markets or a stock-exchange listing is contemplated. Depending on the investor's objectives, market entry may also take place through the acquisition of an existing Dutch business, a joint venture, or a Dutch branch of a foreign company. A branch has no separate legal personality, meaning that the foreign company remains liable for its activities. Dutch holding structures may also be used, depending on the overall structure and applicable legal and tax considerations.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

Businesses established in the Netherlands must generally register with the KVK Business Register. The KVK normally forwards the relevant information to the Dutch Tax Administration. Permit and licensing requirements depend on the activity and location and may include environmental and planning permits, financial regulatory licenses, municipal hospitality or alcohol licenses, healthcare authorizations, and work or residence permits for non-EEA personnel. UBOs must be registered where required for the relevant legal form. A notification under the Vifo Act may also be required before certain investments in vital providers, managers of business campuses, or companies active in sensitive technology.

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

No prior government approval is generally required solely because a joint venture is formed between a foreign investor and a Dutch business. However, the establishment of a full-function joint venture may require notification to the ACM or the European Commission if the applicable merger-control thresholds are met. A mandatory and suspensory notification under the Vifo Act may also be required where the joint venture or another Dutch undertaking involved in the transaction falls within the scope of the Act and the proposed arrangement constitutes an acquisition activity covered by the Act. Subject to these and other applicable regulatory requirements, the parties are generally free to determine the structure and governance of the joint venture.

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Foreign investment in the Netherlands is not subject to a general approval regime. Certain investments, mergers, and acquisitions may, however, be subject to national-security screening under the Vifo Act where they involve vital providers, managers of business campuses, or companies active in sensitive technologies. Separate sector-specific screening regimes apply in areas including telecommunications and energy. Foreign investors are generally subject to the same regulatory and licensing requirements as domestic businesses.

NETHERLANDS

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

The Netherlands has a well-developed banking sector and active venture capital and private equity markets, although access to financing may vary by sector, company size, and risk profile. More significant constraints include labor shortages, housing scarcity, and limited availability of suitable business locations and electricity-grid capacity in certain regions. These constraints can be addressed through early engagement with regional development agencies, municipalities, and grid operators, and, where the statutory conditions are met, use of the 30% ruling to attract international talent.

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Foreign investors and their Dutch operations may be subject to corporate income tax on profits, dividend withholding tax on distributions, VAT at the standard rate of 21% on most goods and services, payroll taxes and social security contributions, real estate transfer tax, and local municipal levies. Details on the main rates are set out below.

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

See the breakdown below (rates applicable for 2026).

- **Corporate Tax Rate:** Corporate income tax is levied at 19% on the first €200,000 of taxable profit and at 25.8% on the excess.
- **On Dividend:** Dutch companies generally withhold dividend tax at a rate of 15% on profit distributions. Tax treaties may otherwise reduce the applicable rate. Dutch-resident individuals with a substantial interest are taxed on dividends in Box 2, with credit given for Dutch dividend tax withheld.
- **On Royalty:** A conditional withholding tax of 25.8% applies to certain royalty payments to related entities in low-tax or non-cooperative jurisdictions and in certain abusive situations. Other outbound royalty payments are generally not subject to Dutch withholding tax.
- **On Sale of Shares in Local Company:** Where the seller is subject to Dutch corporate income tax, gains on a shareholding of at least 5% are generally exempt under the participation exemption. This may apply to a Dutch-resident company or to a non-resident company holding the shares through a Dutch permanent establishment.

An individual holding a substantial interest of at least 5% is taxed on the gain at 24.5% on the first €68,843 and 31% on the excess (2026 rates). Under Dutch domestic law this applies to both resident and non-resident individuals, although for non-residents an applicable tax treaty may change the situation.

NETHERLANDS

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

Key regimes include the Benelux Convention on Intellectual Property, the EU Trade Mark Regulation, the Dutch Patents Act 1995 (Rijksoctrooiwet 1995), the European Patent Convention, the Dutch Copyright Act (Auteurswet), and the Dutch Trade Name Act (Handelsnaamwet).

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

Both Dutch court litigation and international arbitration are viable options, depending on the nature of the dispute. Dutch courts offer an efficient and professional forum, and their judgments are generally recognized and enforceable throughout the EU. Where the Amsterdam courts have jurisdiction and the parties have agreed in writing to proceedings in English before the Netherlands Commercial Court (NCC), an international commercial dispute may be heard by the NCC. Arbitration, including under the NAI or ICC Rules with the Netherlands as the seat, may be preferable where confidentiality, specialist expertise or enforcement outside the EU is particularly important, as arbitral awards are widely enforceable under the 1958 New York Convention.

19. Are foreign arbitration awards enforceable?

Yes. The Netherlands is a party to the 1958 New York Convention. Foreign arbitral awards may generally be recognized and enforced under Article 1075 of the Dutch Code of Civil Procedure where an applicable enforcement treaty exists, or under Article 1076 where no such treaty applies.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

Dutch business culture is generally direct and relatively informal. Organizational structures are often less hierarchical than in many other jurisdictions. Punctuality, clear communication, and compliance with agreed commitments are highly valued. English is widely used in international business. Those doing business in the Netherlands should expect a pragmatic negotiating style in which concerns and disagreements are generally expressed openly.

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

Engage a civil-law notary at an early stage where a BV is being incorporated or shares are to be issued or transferred. Ensure that the company's administration, accounting records, annual accounts, and tax filings are properly maintained from the outset, and that payroll and employment obligations are addressed before hiring personnel. General terms and conditions and other commercial agreements should be tailored to Dutch law and should clearly address liability, payment terms, termination, governing law, and dispute resolution. Where relevant, investors should also determine at an early stage whether regulatory approval or a notification under the Vifo Act is required.

JK LAW

Practice Areas

Administrative Law
Admiralty and Maritime Law
Advertising and Marketing Law
Agency and Distributorships Law
Agricultural Law
Alcoholic Beverage Law
Alternative Dispute Resolution Law
Animal Law
Antitrust and Trade Regulation Law
Appellate Practice Law
Asset Protection Law
Aviation and Aerospace Law
Banking Law
Bankruptcy Law
Biotechnology Law
Business Law
Casinos and Gambling Law
Chancery and Equity Law
Civil Law
Civil Practice Law
Civil Rights Law
Collections Law
Commercial Law
Commercial Real Estate Law
Commodities Law
Communications and Media Law
Comparative Trade Law
Compliance Law
Computers and Software Law
Conflicts of Law
Constitutional Law
Construction Law

Slovenia

JK Law is a trusted advisor to businesses, institutions, and public authorities across Slovenia and the European Union (EU). Combining international reach with practical insight, the firm helps clients navigate complex cross-border matters with clarity and confidence.

International perspective, grounded in European values

At the heart of JK Law is a team that is deeply fluent in both national and EU law. Their approach goes beyond legal knowledge – blending sharp analysis, strategic thinking, and a clear focus on each client's goals. Clients benefit from this expertise and the firm's direct, attentive service.

The firm's lawyers are also active in legal scholarship and public policy, contributing to conferences, research initiatives, and legislative work. JK Law maintains a strong commitment to pro bono service, supporting NGOs, academic programs, and individuals in need. The firm represents clients before national courts, arbitration tribunals, and key judicial bodies, including the Supreme Court of the Republic of Slovenia, Constitutional Tribunal, European Court of Human Rights, and the Court of Justice of the European Union.



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Slovenia



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LAW

SLOVENIA

Practice Areas cont.

Contracts Law
 Convention on the
 International Sale
 of Goods
 Copyright Law
 Corporate Law
 Debtor and Creditor Law
 Employee Benefits Law
 Energy Law
 Entertainment Law
 Environmental Law
 Equipment Finance and
 Leasing Law
 European Community Law
 European Company Law
 European Consumer
 Protection Law
 European Insolvency Law
 European Sales Law
 Family Law
 Finance Law
 Franchises and
 Franchising Law
 Government Contracts Law
 Government Law
 Health Care Law
 Hospital Law
 Housing Law
 Immigration Law

1. Websites for company registry search and registration services:

AJPES (Business Register): www.ajpes.si

SPOT/eSPOT for registrations: spot.gov.si

2. Websites for foreign investment related services:

SPIRIT Slovenia: www.spiritslovenia.si

Ministry of the Economy: www.gov.si

3. Websites for IP related search and registration:

Slovenian Intellectual Property Office (SIPO): www.uil-sipo.si

EUIPO: euipo.europa.eu

4. Is there a necessity for incorporating the corporate name of the company in contracts?

No. Use of the full registered company name is recommended but not mandatory. Company can also register short and/or English version of the name and use it in contracts.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

No legal requirement, but it is recommended to use tax number or registration number for clear identity.

6. Is there any local convention for signing of contracts?

Written contracts signed by authorized representatives. Electronic signatures are widely accepted.

7. Any requirement of notarization/legalization of contracts?

Generally no. notarization/legalization only for specific transactions (e.g., amendment of the articles of incorporation, shares transfers, specific incorporations, corporate restructuring transactions, certain real estate deals, corporate documents, and/or powers of attorney for specific procedures...).

Practice Areas *cont.*

Intellectual Property Law
International Arbitration Law
International Law
International Trade Law
Internet Law
Investment Law
Labor and Employment Law
Law Enforcement Law
Leases and Leasing Law
Legal Ethics and Professional Responsibility Law
Litigation
Local Counsel
Mergers and Acquisitions Law
Media Law
Medicare and Medicaid Law
Mortgage Law
Nonprofit and Charitable Organizations Law
Occupational Safety and Health Law
Partnership Law
Privacy Law
Private International Law
Probate Law
Professional Liability Law
Property Law
Public Procurement and Privatization Law
Railroad Law
Real Estate Law

8. Sectors where no foreign investment can be made?

Foreign investments are welcome. Very limited. Certain regulated/public interest activities (e.g., defense-related, some security-sensitive sectors) are restricted.

9. Sectors where there is a cap on foreign investment?

Generally none. Screening may apply under FDI rules for strategic sectors.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

Most common: incorporation of a d.o.o. (LLC), acquisition of an existing company, or branch office, mergers and acquisitions transactions. D.o.o. (Ltd.) is usually the preferred structure. Base capital required (most common) is €7,500. Companies can be incorporate. A company may be incorporated remotely, without the founders being physically present in Slovenia.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

Depending on activity: Business and tax/VAT number registration must be conducted. Regarding licenses: Some sector-specific licenses (financial, healthcare, energy, transport, etc.) may be required.

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

No. Joint ventures are governed by private law and competition rules

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Generally no, but foreign direct investments in critical sectors may be screened under the Slovenian FDI screening regime.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

Slovenia offers access to EU markets and financing. Slovenia has high volume of high educated people however. Main constraints are low educated labor shortages in some sectors.

Practice Areas *cont.*

Regulatory Law
Religious Institutions Law
Resorts and Leisure Law
RICO Law
Satellite Law
Securities Law
Social Security Law
Sports Law
Tax Law
Technology and Science Law
Trade Secrets Law
Trademarks Law
Transportation Law
Trusts and Estates Law
Unfair Competition Law
Utility Law
White Collar Crime Law
Wills Law
Zoning, Planning and
Land Use Law

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

- VAT: 22%; reduced (9.5% to 5%); (The threshold for VAT registration is €60,000)
- Local incentives: Municipalities may offer different types of incentives, that are negotiated on a case-by-case basis. These incentives may include easy access to industrial sites, utility connections and holidays from local taxes.
- Slovenia offers a range of tax deductions and allowances that can help reduce your taxable income.

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/ On Sale of Shares in Local Company)?

- **Corporate Income Tax (CIT):** 22%
- **Sale of shares/Capital gains:** Generally included in CIT for companies
- **Dividends (for residents):** 25%
- **Withholding tax on dividends:** 15%, unless a lower rate or exemption applies under an applicable double taxation treaty or EU directives.
- **Withholding tax on royalties:** 15%, unless a lower rate or exemption applies under an applicable double taxation treaty or EU directives.

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

Trademark, patent, design, and copyright protection under Slovenian law harmonized with EU legislation. Foreign investors can apply for local IP or/and EU IP protection.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

Both are viable. Local courts are reliable; international arbitration is preferred for cross-border commercial contracts.

19. Are foreign arbitration awards enforceable?

Yes. Slovenia is a party to the New York Convention since 1992.

SLOVENIA

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

Business culture values professionalism, preparation, timely communication, and relationship-building.

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

- Carry out legal, tax, and regulatory due diligence at an early stage.
- Ensure compliance with the GDPR.
- Ensure compliance with the employment law and any sector-specific regulatory requirements (noting that Slovenian employment law is generally more protective of employees than that of some other jurisdictions).
- Assess the potential permanent establishment (PE) implications.
- Use clear, well-drafted written contracts governed by Slovenian law or another appropriate governing law and avoid simply copying agreements from other jurisdictions.
- Verify whether your business activity is subject to any specific regulatory regime or licensing requirements.
- Protect your intellectual property rights.
- If you sell goods or services online, ensure compliance with the applicable e-commerce and consumer protection rules, including relevant EU-wide requirements.
- Obtain local legal advice before signing any significant agreements or entering into major transactions.

BPV ABOGADOS

Practice Areas

Civil Law
Commercial Law
Compliance Law
Contracts Law
Corporate Law
Franchises and
Franchising Law
Intellectual Property Law
Labor Law
Litigation
Mergers and Acquisitions Law
Real Estate Law

Spain

BPV brings legal expertise to Spain's business centers and beyond, delivering the strategic counsel that innovative companies and entrepreneurs need without the costly overhead of traditional large firms.

Global Partner. Local Expertise. Exceptional Results.

With one of their offices based in Spain's key business hubs of Barcelona and seven specialized desks spanning Europe, the United States, China, and Latin America, this team of more than 100 professionals provides expert, client-focused counsel tailored to achieve each client's specific goals. With a focus on mergers and acquisitions, and corporate law, business transactions, and international matters, BPV attorneys deliver legal work with personalized attention. Clients benefit from direct access to specialized professionals and accelerated decision-making across diverse practice areas.



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DR. FRÜHBECK ABOGADOS S.L.P.

Practice Areas

Bankruptcy Law
Business Law
Civil Law
Collections Law
Commercial Law
Company Law
Construction Law
Contracts Law
Corporate and
Transactional Law
Corporate Law
Employment Law
Establish Business Law
Family and Matrimonial Law
Finance Law
General Practice Law
Insolvency Law
International Arbitration Law
International Law
International Outside
Corporate Counsel Law
Investment Law
Labor and Employment Law
Leases and Leasing Law
Liquidation of Commercial
Debt Law
Litigation
Mergers and Acquisitions Law
Mortgage Law
Private Client Law
Property Law
Real Estate Law
Succession Law
Tax Law
Trusts and Estates Law
Wills Law
Zoning, Planning, and
Land Use Law

Spain

The law firm Dr. Frühbeck Abogados was founded by Dr. Guillermo Frühbeck in Madrid in 1952 and is currently managed by Dr. Guillermo Frühbeck Olmedo.

The firm's desire to guarantee their clients excellent representation and advising as an international law firm demands a highly qualified team of international skilled lawyers and tax accountants. They serve their clients in their native language and are also specialized in the jurisdiction and the system of taxation of their home countries. This enables them to develop tailor-made problem solving for every requirement.

Their membership in several networks allows them to access additional highly qualified lawyers quickly and directly. This enables them to offer their clients in-demand advice throughout the world, because they are able to make contact with local experts.

Dr. Frühbeck Abogados has differed from other firms since its formation. The term "international," which is a problem or a challenge for some, is the central focus of their business philosophy and has been for more than 50 years. They take pride in their successes and continue not only preserving, but improving the quality of their advice and range of services they offer.



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a b o g a d o s

SUTER HOWALD RECHTSANWÄLTE

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Commercial Real Estate Law

Compliance Law

Conflicts of Law

Construction Law

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Corporate Governance Law

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Switzerland

This distinguished Swiss law firm operates on one core principle: deliver exceptional commercial law services with precision and professionalism.

Based in Zurich, Suter Howald Rechtsanwälte AG specializes in corporate and commercial law, employment and immigration law, as well as dispute resolution, providing strategic counsel for domestic and foreign clients navigating Switzerland's business environment.

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Attorneys at Law



1. Website for company registry search and registration services:

Company registry searches can be carried out through the Central Business Name Index Zefix (zefix.ch/), which provides free access to all cantonal commercial registers. Company registrations are filed with the competent cantonal commercial registry office. The application can be submitted directly to the competent office or prepared and forwarded through EasyGov.swiss (easygov.swiss/), the optional digital business portal operated by the State Secretariat for Economic Affairs (SECO).

2. Website for foreign investment related services:

On behalf of the federal government, Switzerland Global Enterprise (S-GE) informs potential foreign investors about Switzerland's strengths and operating conditions and is the first point of contact for inbound investment (s-ge.com/invest). The responsible federal body is the SECO (seco.admin.ch). At cantonal level, foreign investment is supported by the cantonal economic development offices and the regional promotion organizations.

3. Website for IP related search and registration:

The Swiss Federal Institute of Intellectual Property (IPI) is responsible for IP matters (ige.ch). Searches and applications for Swiss trademarks, patents, designs, and supplementary protection certificates can be conducted through the official register Swissreg (swissreg.ch).

4. Is there a necessity for incorporating the corporate name of the company in contracts?

There is no requirement to state the company's corporate name for a contract to be valid. A contract is concluded once the parties agree on the essential terms (Article 1 of the Swiss Code of Obligations [CO]), provided the parties are identifiable. The identity of a party is determined by interpretation according to the parties' true intent rather than the wording (Article 18 CO), so an omitted or inaccurate designation does not, in itself, invalidate the contract. Nonetheless, the exact registered name (Firma) as shown in the commercial register should always be used, to ensure that the correct legal entity is bound and to avoid identification or standing issues in litigation.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

There is no legal requirement to include the company's identification number (UID) in a contract. In addition to the exact registered name (see Question 4), stating the UID in the given format (CHE-xxx.xxx.xxx) is nevertheless recommended and reflects market practice, in particular in an international context, as it identifies the contracting entities unambiguously.

SWITZERLAND

6. Is there any local convention for signing of contracts?

As a matter of principle, Swiss law provides for freedom of form (Article 11 CO). A contract is valid without any particular form unless the law prescribes a specific form for the transaction in question (for instance, public notarization for the transfer of real estate (Article 216 CO) or written form for suretyships (Article 493 CO)).

In practice, however, contracts are commonly executed in written form, whether imposed by law or, more often, stipulated by the parties themselves. Under Swiss law, written form means in principle that the contract must bear the handwritten signature of the party to be bound (Article 13 et seq. CO). Equivalent to a handwritten signature is a qualified electronic signature (QES) (Article 14(2bis) CO). A simple or advanced electronic signature (SES or AES) (e.g., a standard DocuSign signature) is sufficient only where no written form is required (whether by law or by agreement). It should be noted that obtaining a QES meeting Swiss requirements can be difficult in a cross-border context, as national electronic-signature frameworks differ, and foreign signatures often do not satisfy the Swiss QES standard.

With regards to signing authority, a company is bound by persons whose authority follows from the commercial register or otherwise validly binds the company under Swiss law. Joint signature by two persons is very common in Switzerland. Counterparties should therefore always verify the signatory's authority in the commercial register and, where necessary, obtain evidence of any internal or delegated authority.

7. Any requirement of notarization/legalization of contracts?

Notarization or legalization is not required for ordinary commercial contracts. A public deed is mandatory notably for real estate transactions (Article 216 CO), for the incorporation of an AG or GmbH (see Question 10) and for certain corporate resolutions (e.g., amendments to the articles of association, capital increases), and for merger resolutions of the general meeting. For cross-border use of Swiss public documents, an apostille under the Hague Convention is usually sufficient.

SWITZERLAND

8. Sectors where no foreign investment can be made?

Switzerland maintains an open investment regime and, in principle, does not generally prohibit foreign investment. In certain sectors, however, foreign investment may be subject to prior approval or to specific ownership and control conditions.

The most significant restriction is the Lex Koller (BewG), governing the acquisition of real estate by persons abroad. The acquisition of residential real estate generally requires a permit (subject to exceptions, e.g., a primary residence at the buyer's Swiss domicile). Business/commercial premises may currently be acquired without a permit, including for letting to third parties as an investment. A pending reform (Federal Council consultation closed July 15, 2026, not yet in force) may, however, restrict such acquisitions by persons abroad to owner-use.

In addition, the new Investment Screening Act (IPG) (adopted December 2025, expected to enter into force in 2027) will make acquisitions of companies in particularly critical sectors by foreign state-controlled investors subject to approval.

9. Sectors where there is a cap on foreign investment?

Switzerland does not generally impose statutory caps on foreign investment. Ownership limits exist only in a few regulated sectors, notably air transport and maritime shipping under the Swiss flag, which are subject to specific nationality and control requirements.

However, the new Investment Screening Act (IPG) (adopted December 2025, expected to enter into force in 2027) will make acquisitions of companies in particularly critical sectors by foreign state-controlled investors subject to approval, for example in defense, energy supply, telecommunications, or systemically important financial-market infrastructure.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

The most common entry strategies are the incorporation of a subsidiary (greenfield), the registration of a branch office, or the acquisition of an existing business by way of a share or asset deal. Joint ventures and purely contractual arrangements (distribution, agency, franchising) are also used. The corporate vehicles typically chosen are the stock corporation (AG), which requires a minimum share capital of CHF 100'000 and is the standard form for larger operations and holding or headquarter structures, and the limited liability company (GmbH), which requires a minimum capital of CHF 20'000 and is commonly used for SMEs, but also for Swiss subsidiaries of U.S. groups.

SWITZERLAND

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

Generally, Switzerland does not impose a general permit or license requirement for foreign investors solely by reason of foreign nationality. In principle, permit and licensing requirements are determined by the nature of the activities to be undertaken rather than the nationality or place of incorporation of the investor. An exception applies to the acquisition of real estate, where a permit under the Lex Koller may be required because of the acquirer's foreign status (see Question 8). If investors intend to be operationally active and/or be resident in Switzerland, they should also consider any applicable work and residence permit requirements.

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

No. Commercial joint ventures between foreign investors and Swiss businesses are generally not subject to any specific governmental approval or ongoing supervision. Only general rules apply, in particular merger control under the Swiss Cartel Act (KG) where the relevant thresholds are met, and, once in force, a possible approval requirement under the Investment Screening Act (IPG) where a foreign state-controlled partner acquires control of a company active in a particularly critical sector.

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Switzerland currently has no general foreign direct investment screening protocol. Oversight is sector-specific. The new, deliberately narrow Investment Screening Act (IPG), once in force, is expected to apply only to foreign state-controlled investors acquiring control of Swiss companies in particularly critical sectors. Private foreign investors are not covered. Beyond this, foreign investment is restricted only in a few specific areas, in particular the acquisition of real estate under the Lex Koller and certain regulated sectors such as air transport and maritime shipping (see Questions 8 and 9).

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

Capital is readily available in Switzerland due to a strong, internationally oriented banking sector, deep and stable financial markets, a strong currency, low financing costs, and the absence of exchange controls. Switzerland is also a leading hub for blockchain and digital-asset businesses, centered on the "Crypto Valley" in Zug and the "Crypto City" Lugano, supported by an established regulatory and tax framework (in particular the DLT Act). Infrastructure (transport, energy, and digital networks) is of a high standard and generally not a limiting factor.

Constraints are primarily cost-related, including high wages, competition for qualified staff in certain fields, quotas for non-EU work permits, and tight commercial real estate markets in Zurich and Geneva. Strategies include recruiting within the EU/EFTA under the free movement of persons regime, drawing on cantonal economic-development support and competitive cantonal tax regimes, and considering locations outside the main hubs.

SWITZERLAND

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Foreign investors are subject to the ordinary Swiss tax framework, which applies irrespective of nationality. At company level, the principal taxes are corporate income tax, levied at federal, cantonal and communal level, and an annual cantonal capital tax on the company's net equity. Dividend distributions are subject to a federal withholding tax (anticipatory tax), and the supply of goods and services is subject to value-added tax (VAT). Swiss stamp duties comprise an issue tax on the issuance of equity, a transfer stamp tax on dealings in securities and a duty on certain insurance premiums. Employers additionally bear social security contributions on salaries. Very large multinational groups are subject to the OECD minimum tax. On the cross-border movement of goods, customs duties, and import VAT arise.

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

The corporate income tax rate is a combined (federal, cantonal, and communal level) effective rate of roughly 11% to 21% depending on the canton, for instance about 11.71% in Zug and about 19.47% in Zurich. Dividends are subject to a 35% withholding tax (anticipatory tax), which may be reduced or eliminated under Switzerland's broad double tax treaty network or, within a group, through the notification procedure. Switzerland levies no withholding tax on royalties. The sale of shares in a Swiss company generally does not trigger any Swiss tax for a foreign seller, the main exception being shares in a real estate company, where cantonal real estate gains tax may apply.

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

The most relevant IP laws are the Trademark Protection Act (MSchG), which protects trademarks as well as indications of source (including the "Swiss" designation); the Patent Act (PatG), covering new inventions capable of industrial application, the Copyright Act (URG), protecting software as well as literary and artistic works and related (neighboring) rights; and the Design Act (DesG), protecting the design of products or parts thereof. The Unfair Competition Act (UWG), while not strictly an IP statute, complements this protection and is particularly relevant to distribution and marketing.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

Both Swiss state courts and arbitration are reliable and internationally respected forms. Following the 2025 revision of the Civil Procedure Code (CPC), cantons may now confer jurisdiction on their commercial courts for international commercial disputes and, subject to the parties' agreement, conduct such proceedings in English (Art. 6(4)(c) and 129(2)(b) CPC). Cantons are in the process of implementing this, with Bern having adopted the necessary legislation and Zurich expected to follow. For cross-border transactions, international arbitration seated in Switzerland generally remains preferable, given its neutrality, use of English, confidentiality, and the worldwide enforceability of awards under the New York Convention.

SWITZERLAND

19. Are foreign arbitration awards enforceable?

Yes. Switzerland is a party to the 1958 New York Convention, which it applies without reservation regardless of the award's country of origin. In line with Federal Supreme Court case law, Swiss courts interpret the Convention in an enforcement-friendly manner and apply the grounds for refusal (in particular the public policy reservation) restrictively.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

Punctuality, preparation, and reliability are highly valued in Switzerland. Negotiations tend to be fact-driven, discreet, and relatively formal. Decision-making can be consensus-oriented and somewhat deliberate, but commitments, once made, are generally honored. A notable feature for foreign investors is that Swiss contracts are often considerably shorter than those in common-law jurisdictions, as the Code of Obligations (CO) provides default rules (dispositive law) that apply unless the parties agree otherwise, so many standard matters need not be spelled out. At the same time, Swiss law contains a body of mandatory rules (for instance in employment, tenancy, and company law) from which the parties cannot derogate, and which therefore set the outer limits of contractual freedom. Finally, Switzerland's multilingual environment (German, French, Italian, and English in business contexts) should be considered when choosing the region and the language of documentation.

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

Foreign parties often underestimate a few practical points. Signatory powers should always be verified in the commercial register, as joint signature by two persons is common and easily overlooked. At least one representative of a Swiss company must be a resident in Switzerland. Lex Koller should be addressed early in any transaction with real estate exposure, because it can affect both timing and structure. The choice of canton deserves careful thought, as the tax burden varies considerably from one canton to another. And where non-EU staff are to be hired, the work-permit quota system should be planned around well in advance, as the annual quotas are limited. If investors intend to be operationally active and/or be resident in Switzerland, they should also consider any applicable work and residence permit requirements.

ADLY BELLAGHA AND ASSOCIATES

Practice Areas

Alternative Dispute
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Banking Law
Civil Law
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Criminal Law
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Family Law
Labor and Employment Law
Litigation
Mergers and Acquisitions Law
Tax Law

Tunisia



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TUNISIA

1. Website for company registry search and registration services:

www.tunisieindustrie.nat.tn/fr/home.asp

2. Website for foreign investment related services:

www.investintunisia.tn/

3. Website for IP related search and registration:

www.registre-entreprises.tn/rne-public/#/

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

Yes, including on invoices.

6. Is there any local convention for signing of contracts?

Not necessarily the matter is governed by the company's commercial code and the codes obligations et des contrats (civil code).

7. Any requirement of notarization/legalization of contracts?

Notarization/legalization is required for transfer of properties and transfer of registered movables (aircrafts, vehicles, vessels...).

8. Sectors where no foreign investment can be made?

In all sectors except that in agriculture ownership of farms by foreigners is strictly forbidden, lease is permitted.

9. Sectors where there is a cap on foreign investment?

None.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

Investment in industry and tourism requires an investment declaration with the Investment Promotion Agency www.tunisieindustrie.nat.tn/fr/doc.asp?docid=753&mcat=22&mrub=178. Services are reserved to nationals; foreign investors cannot hold more than 49% stake.

TUNISIA

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

The basic principle in Tunisia is that foreign investment is free. As stated, it is required to declare the investment to the Investment Promotion Agency which will approve the declaration and then and in accordance with the investment code will grant tax and customs benefits.

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

Commercial activities are strictly reserved to Tunisia nationals. It is possible to have franchising contracts where the foreign investor can hold a minority stake.

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Purchase of agriculture land is strictly prohibited by foreign investors. Services are also restricted and may be authorized in minority stake to foreign investors. Commercial activities are reserved to Tunisian nationals, franchise agreement can be concluded.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

No restriction in banking except for totally exporting offshore companies. No restriction on infrastructure and labor. Expats must obtain a work permit and residence permit.

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Offshore regime submits to 15% income tax with exemption of VAT and customs duties.

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

- **Corporate Tax Rate:** 20% or 15% for offshore
- **On Dividend:** 10%
- **On Royalty:** 15% depending on tax treaty.
- **On Sale of Shares in Local Company:** Listed companies 0%. Non listed 10% on capital gain after deduction of 10,000 TND (3,000 USD)

TUNISIA

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

There is law on protection of IP rights and the trademarks shall be registered with INNORPI. Breach of intellectual properties is a criminal offense.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

The protection is similar. Referring to Tunisian courts takes time because of appeal right. International arbitration is faster in enforcement, Tunisian court does not judge on the merits.

19. Are foreign arbitration awards enforceable?

Yes, the matter is of Tunis Court of appeal jurisdiction which will look on the form, and its decision can only be challenged for nullity. Foreign law governing the contract is enforced.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

None, Tunisia has several foreign investors and no cultural influence in negotiations.

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

Be informed through the investment agencies websites and use professionals.

KAVASOĞLU LAW FIRM

Practice Areas

Administrative Law
Admiralty and Maritime Law
Bankruptcy Law
Business Law
Civil Law
Commercial Law
Commercial Real Estate Law
Construction Law
Corporate Law
Employment Law
Energy Law
Finance Law
Government Contracts Law
International Arbitration Law
International Trade Law
Litigation
Mergers and Acquisitions Law
Trusts and Estates Law

Turkey

Kavasoglu Law Firm provides consultancy and dispute resolution services in all areas of law, backing their experience and expertise with an innovative and dynamic approach. Thanks to the firm's industry experience in its areas of expertise, they can support their clients and offer creative solutions with a business-oriented perspective.

The firm was founded by Muhsine Tülin Kavasoglu in 1987. Stable and devoted work over the years has brought the office to a respected point in the fields in which it operates. Kavasoglu provides high-level legal services to local and foreign clients throughout Turkey with an idealistic, high-quality, ethical service approach and business-oriented mindset that has been a principle since the start.

The firm has based its corporate culture on the concepts of knowledge, experience, and innovation. The firm's in-depth knowledge and sectoral awareness enables it to understand the problems and needs of its clients. Over 39 years of corporate experience allows the team to guide clients by identifying possible solutions and legal risks in the most accurate way. The firm thoroughly researches the latest developments and opportunities to achieve the most appropriate results for its clients' unique needs, often with creative solutions.

Kavasoglu attaches special importance to sectoral knowledge and awareness along with understanding its clients' business – allowing support beyond traditional legal services.

While Kavasoglu's attorneys always keep their theoretical knowledge at the highest level, they also strive to offer clients solutions that can be applied to concrete problems and situations, that are theoretical as well as pragmatic and adaptable to reality. The team constantly updates their experience and expertise in the light of the innovation principle, keeping up with changing legislation and developing technologies.



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KAVASOĞLU
Law Firm

TURKEY

1. Website for company registry search and registration services:

Official company registration, corporate changes, and public registry searches in Türkiye are conducted through the Central Commercial Registration System (MERSİS) and the Turkish Trade Registry Gazette (TTSG).

- MERSİS: mersis.ticaret.gov.tr
- TTSG: www.ticaret sicil.gov.tr

2. Website for foreign investment related services:

Official guidance, investment incentives, and administrative support for foreign investors are provided by the Presidency of the Republic of Türkiye Investment Office (Invest in Türkiye). (www.invest.gov.tr)

3. Website for IP related search and registration:

Registration, searching, and management of trademarks, patents, utility models, and industrial designs are administered online through the Turkish Patent and Trademark Office's (TÜRKPATENT) EPATS portal.

- TÜRKPATENT: www.turkpatent.gov.tr
- EPATS Portal: epats.turkpatent.gov.tr

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes. Under Article 39 of the Turkish Commercial Code (Law No. 6102), commercial enterprises must execute all business transactions and contracts under their exact, officially registered trade name as recorded in the Trade Registry.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

No. Turkish law does not strictly require a company's Trade Registry Number or Tax ID for the contract's validity or enforceability; however, including both alongside the registered office address is standard practice to ensure unambiguous entity identification.

TURKEY

6. Is there any local convention for signing of contracts?

Turkish contract law is governed by the principle of freedom of form, meaning mutual consent is generally sufficient unless a specific formal requirement is prescribed by law. In commercial practice, agreements are executed by authorized representatives backed by official Signature Circulars.

Three marks appear regularly on Turkish contracts: the signature is the legally operative act of acceptance; initials, when placed under contract text (as opposed to merely acknowledging an internal review), carry the same binding effect as a full signature; and the company stamp is not itself regulated by the Turkish Commercial Code and has no independent legal effect, it does not substitute for a signature, and a contract signed but not stamped is not for that reason invalid. Despite this, using a company stamp alongside the signature is near-universal Turkish commercial practice: banks, notaries, trade registry directorates, and counterparties routinely expect it, and its absence, while not a legal defect, can create friction at the counter. Foreign investors setting up a Turkish entity should expect to obtain a company stamp shortly after incorporation (inexpensive and quick to produce) and to execute a notarized signature circular identifying who may sign on the company's behalf; contracts should be signed only by individuals whose authority is confirmed against the current circular, since a mismatch can raise questions of valid representation.

For digital execution, only secure electronic signatures under Turkish Law No. 5070 hold the equivalent legal effect of a handwritten signature, except for contracts requiring specific form.

Where a contracting party or its authorized signatory is outside Türkiye, a power of attorney executed abroad in favor of a Türkiye-based representative is common practice to enable local signing, stamp creation, and registry filings. Such a power of attorney must be apostilled (for Hague Convention states) or consular-legalized (for non-Hague states) and accompanied by a sworn translation before it will be accepted by a Turkish notary, bank, or the Trade Registry.

TURKEY

7. Any requirement of notarization/legalization of contracts?

As a general rule, commercial contracts under Turkish law do not require notarization or official legalization for validity or enforceability, except for specific statutory exceptions (e.g., real estate transfers, motor vehicle sales, share transfers in LLCs, commercial enterprise pledges, Articles of associations on incorporation, and specific forms of guarantees/suretyships).

For cross-border use, foreign documents that need to be relied on inside Türkiye, most commonly a power of attorney from a foreign parent company, a board/shareholder resolution, a certificate of incumbency/good standing, or (in litigation) a foreign judgment or arbitral award must obtain an Apostille Certificate under the Hague Convention, or undergo standard diplomatic/consular legalization if the origin country is not a party. Türkiye has been a party to the 1961 Hague Apostille Convention since 1985, so a document originating in another Convention member state needs only an apostille issued by the competent authority in the country where it was produced (not a Turkish authority – apostilles cannot be obtained through Turkish consulates abroad) to be accepted in Türkiye without further consular legalization. If the country of origin is not a Hague Convention party, consular legalization (local authentication followed by legalization at the Turkish embassy/consulate) is required instead. A sworn translations of the apostilled document is separately required before Turkish notaries, courts, the Trade Registry, or the Land Registry will accept the document, and in practice that translation is notarized in Türkiye.

8. Sectors where no foreign investment can be made?

Under the Foreign Direct Investment Law (Law No. 4875), Türkiye embraces the principle of freedom of investment and equal treatment, making absolute statutory prohibitions rare. Complete restrictions are primarily confined to domestic cabotage rights and specific state-regulated professions. Under the Cabotage Law (Law No. 815), passenger/cargo transport between Turkish ports and local pilotage/towage are strictly reserved for Turkish-flagged vessels owned by Turkish citizens. However, this restriction does not prevent foreign investment in port infrastructure, terminal operations or international maritime transport. In the defense sector, while there is no absolute statutory ban, activities are subject to stringent national security clearances, facility security certificates, and ministry approvals that effectively preclude direct foreign control. Regarding real estate and reciprocity, foreign corporate entities incorporated abroad are prohibited from directly owning real estate (save for narrow statutory exceptions), whereas foreign individuals can acquire property subject to designated presidential country lists and strategic military zone restrictions. Regulated professions such as legal practice, notary public services, and customs brokerage also remain exclusively restricted to Turkish citizens.

TURKEY

9. Sectors where there is a cap on foreign investment?

Foreign equity caps and ownership ceilings are specifically defined under sector-specific legislation rather than general investment laws. In media and broadcasting, foreign shareholding in radio and television enterprises is capped at 50% under Law No. 6112, and a single foreign investor may only hold shares in up to two media companies. In civil aviation, the Turkish Civil Aviation Law (Law No. 2920) and licensing regulations require commercial passenger airlines to be majority-owned (at least 51%) and effectively controlled by Turkish citizens. Similarly, to obtain Turkish flag registration and engage in domestic maritime commerce, the Turkish Commercial Code requires the majority of the company's capital, voting rights, and board seats to remain in Turkish hands. In strategic infrastructure sectors like telecommunications and energy, statutory equity caps do not apply, but tender specifications, concession agreements, and regulatory licenses frequently impose domestic partnership criteria or require prior regulatory approval for material share transfers.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

Foreign investors typically choose among five broad entry routes into Türkiye, and in practice the choice is driven less by legal restriction (Türkiye's Foreign Direct Investment Law No. 4875 establishes a national-treatment principle with no general pre-entry screening) and more by commercial objective, timeline, and sector.

- a. **Wholly-owned subsidiary:** The most common route for investors planning ongoing commercial operations, sales, or manufacturing in Türkiye. A newly incorporated joint stock company (JSC/A.Ş.) or limited liability company (LLC/Ltd. Şti.) gives full operational control, liability shielding for the foreign parent, and a straightforward path to hiring, contracting, and obtaining licenses in the subsidiary's own name.
- b. **Branch office:** Used where the foreign company wants to conduct commercial activity directly in Türkiye under its own name and balance sheet, without creating a separate Turkish legal entity, common in banking, insurance, construction/project execution, and short-to-medium-term project work where a full subsidiary isn't warranted.
- c. **Liaison (representative) office:** The lightest-touch entry option – used for market research, sourcing, quality control, or maintaining a local presence ahead of a full commitment. It cannot invoice, contract commercially, or generate revenue, requires a license from the Ministry of Industry and Technology (capped initially at three years, renewable based on demonstrated activity), and is best understood as a market-testing or pre-investment vehicle rather than an operating structure.
- d. **Joint venture with a local partner:** Structured either as a JSC/LLC with a Turkish co-shareholder or as a purely contractual JV. This is the default route in sectors where a license, distribution network, government relationship, or land-use right is easier to obtain through a local partner than from scratch.

TURKEY

- e. **Acquisition of an existing Turkish company (M&A):** Share deals are common as a faster route to an operating platform, existing licenses, distribution relationships, or market share than greenfield entry, particularly in regulated sectors or where the target holds incentive certificates or real estate that would be slower to assemble from zero.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

Under the principle of equal treatment, foreign investors are treated on equal footing with domestic Turkish companies and do not require any special permits or extra approvals to invest or set up a business.

However, standard corporate registrations and routine operational permits – such as general filings, work permits, municipal licenses, and sector-specific approvals where applicable – are required throughout regular business operations.

Foundational registrations (every business, not sector-specific)

Before any operating permit is relevant, a Turkish entity must complete: Trade Registry registration (which also triggers automatic tax registration and, since 2018, generally a single MERSIS-based process); mandatory membership in the local Chamber of Commerce and/or Industry, assigned by NACE activity code; and Social Security Institution (SGK) registration once the company has any employees. These are registration/membership obligations rather than discretionary licenses, but no further permit application can proceed without them.

Workplace opening and operation license

Almost every physical place of business – office, shop, warehouse, factory – needs a Workplace Opening and Operation License (İşyeri Açma ve Çalışma Ruhsatı) issued by the local municipality before operations begin. Turkish practice classifies workplaces into “sıhhi” (general/low-impact establishments – most offices, shops, and services) and “gayrisıhhi” (industrial or higher-impact establishments – factories, workshops, certain manufacturing), with the latter further tiered by environmental/health risk class; higher-risk classes require a site inspection and, often, prior environmental clearance before the municipality will issue the license. The application package typically includes the lease/ownership proof, the building’s occupancy permit, and fire-safety and health/hygiene certificates.

TURKEY

Environmental clearance

Two distinct environmental gates apply, at different stages: (i) an Environmental Impact Assessment (EIA/ÇED), required before construction begins for higher-impact projects, involving a public consultation stage and an appealable Ministry determination (lower-risk projects file a simpler “project file” instead, or may be exempted); and (ii) a separate, ongoing Environmental Permit and License (Çevre İzin ve Lisansı), covering emissions, discharge, noise, and hazardous-waste compliance for operating facilities – this must be obtained within one year of commencing operations, with a temporary operating certificate bridging the interim period. Operating without either where required exposes the company to suspension and administrative fines.

Foreign personnel

As covered in an earlier section of this guide, foreign employees require a work permit issued through the Ministry of Labor and Social Security’s e-Permit system (standard review 30 days; extensions filed 60 days before expiry), generally paired with a residence permit processed through the e-ikamet system – these are personnel-level permits rather than business licenses, but no foreign-staffed operation can lawfully begin without them.

Sector-specific licenses

Consistent with the FDI Law’s general no-prior-approval regime, Türkiye does carve out a defined list of regulated sectors requiring a specific license or regulatory authorization before commercial activity can begin:

Sector	License/Authorization	Regulator
Banking	Banking license	Banking Regulation and Supervision Agency (BDDK)
Insurance and private pensions	Insurance/pension operating license	Insurance and Private Pension Regulation and Supervision Agency (SEDDK)
Capital markets (brokerage, portfolio mgmt, crowdfunding)	CMB authorization	Capital Markets Board (CMB/SPK)
Payment services and e-money	Payment/e-money institution license	BDDK
Energy (generation, distribution, supply, LPG, gas)	Energy market license	Energy Market Regulatory Authority (EPDK)

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Telecommunications	Authorization/notification	Information and Communication Technologies Authority (BTK)
Broadcasting (radio/TV)	Broadcasting license	Radio and Television Supreme Council (RTÜK)
Mining (exploration and operation)	Exploration/operation license	General Directorate of Mining and Petroleum Affairs (MAPEG)
Pharmaceuticals and medical devices	Manufacturing/import/marketing authorization	Turkish Medicines and Medical Devices Agency (TİTCK); Ministry of Health
Food production	Production permit, hygiene clearance	Ministry of Agriculture and Forestry; municipality
Tourism (hotels, travel agencies)	Tourism operation certificate; TURSAB certificate for agencies	Ministry of Culture and Tourism; TURSAB
Private healthcare facilities	Facility license	Ministry of Health
Private education institutions	Operating license	Ministry of National Education
Construction	Building permit; occupancy permit	Municipality, Ministry of Environment, Urbanisation and Climate Change, other authorities depending on place and sector
Private security services	Security services license	Ministry of Interior
Import/export activity	Foreign trade company status; Exporters' Union membership for exporters	Ministry of Trade; relevant Exporters' Union

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

The Turkish government does not control or manage commercial joint ventures. Joint ventures are structured either as contractual partnerships governed by the ordinary partnership (adi ortaklık) provisions of the Turkish Code of Obligations or as corporate entities (JSC/LLC) under the Turkish Commercial Code, both operating under the principle of private autonomy without state interference in their management. Government control applies only as a sector regulation, not JV-specific control (see Question 8).

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13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Foreign investments generally do not require prior government clearance and are subject only to routine post-establishment electronic notifications (via E-TUYS) under the principle of equal treatment. However, government oversight and sector-specific restrictions or equity caps apply in regulated fields, primarily media/broadcasting, civil aviation, maritime transport, banking, energy, and telecommunications.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

Türkiye provides unrestricted capital and dividend repatriation, supported by modern infrastructure and a competitive labor force. While standard statutory quotas apply for foreign work permits (typically 5:1 local employee ratio), comprehensive tax reliefs, research and development supports, and regional investment incentives are available to mitigate operational costs.

- Incentives and Investment Portals: www.invest.gov.tr and www.sanayi.gov.tr

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Foreign investors are primarily subject to Corporate Income Tax, Value-Added Tax (standard 20%), Stamp Duty on contracts, and withholding taxes on cross-border payments, alongside municipal/property levies. Official tax guides and current circulars can be monitored through the Turkish Revenue Administration (www.gib.gov.tr).

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

- **Corporate Tax Rate:** Standard 25% (30% for financial institutions; 20% for qualifying export income).
- **On Dividend:** 15% withholding tax on profit distributions to non-resident entities, subject to lower rates under applicable Double Taxation Treaties (DTT).
- **On Royalty:** 20% statutory withholding tax, typically reduced to 10% under most DTT provisions.
- **On Sale of Shares in Local Company:** Taxation of a share sale mainly depends on the seller and the type of company:
 - Individual – JSC/A.Ş.: Capital gains are generally tax-exempt if share certificates have been held for more than two years. Otherwise, the gain is generally subject to income tax.
 - Individual – LLC/Ltd. Şti.: Capital gains are generally taxable regardless of the holding period.
 - Corporate seller: Capital gains are generally subject to 25% corporate income tax. If shares have been held for at least two years and statutory conditions are met, 50% of the gain may be exempt, resulting in an effective rate of approximately 12.5%.

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- VAT: Transfers of share certificates are generally VAT-exempt; other participation interests may qualify for exemption after a two-year holding period.
- Foreign sellers: Turkish taxation depends additionally on the applicable double tax treaty.

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

Intellectual property is primarily governed by the Industrial Property Code No. 6769 (covering trademarks, patents, and designs) and Law No. 5846 (copyrights), both largely harmonized with EU directives and international treaties. Türkiye follows a first-to-file IP system, with fast enforcement through TÜRKPATENT, IP courts, and customs.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

Both are viable. While local courts offer a well-established, reliable legal framework and are cost-effective, international arbitration (e.g., ICC, ISTAC) is frequently preferred in cross-border transactions due to the parties' ability to select arbitrators with specialized industry expertise, procedural flexibility, and strict confidentiality.

19. Are foreign arbitration awards enforceable?

Yes. Türkiye has been a contracting state to the 1958 New York Convention since 1992. Foreign arbitral awards are enforceable before Turkish courts under the International Private and Civil Procedure Law (Law No. 5718 - MÖHUK), provided they meet standard formal requirements and do not violate Turkish public policy. The enforcement court conducts a review strictly limited to procedural and formal conditions without examining the merits of the dispute.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

Business culture in Türkiye places considerable importance on personal relationships, trust and direct communication. Establishing a good working relationship can therefore play an important role in negotiations.

Formal written agreements remain essential, particularly for significant commercial transactions. Face-to-face meetings are generally valued, although international business practices and English-language communications are common. English is widely used.

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21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

Türkiye has a well-developed legal and commercial framework, but foreign investors should pay particular attention to local regulatory and procedural requirements. In particular:

- **Seek local advice early:** Turkish corporate, tax, employment, and regulatory requirements can be formalistic, and addressing these matters at the outset can prevent delays and unnecessary costs.
- **Do not underestimate formalities:** Notarization, apostille, sworn translations, trade registry filings, and specific execution requirements remain important in many corporate and commercial transactions.
- **Use clear written agreements:** Commercial relationships should be documented carefully, with particular attention to payment terms, security, termination, liability, dispute resolution, and enforcement.
- **Consider enforcement from the outset:** Before entering into a significant transaction, consider not only contractual rights but also how those rights and any security arrangements can practically be enforced in Türkiye.
- **Monitor regulatory and currency-related developments:** Legislation and administrative practices can change relatively frequently, and certain transactions are subject to foreign-currency, exchange-control, or sector-specific restrictions.
- **Choose the right local partners and advisers:** Reliable local counterparties and experienced legal, tax, and financial advisers can significantly facilitate both market entry and ongoing operations.

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1. Websites for company registry search and registration services:

In the UAE, business registration and company registry searches are managed through Federal Government portals and specific Emirate/Free Zone economic departments, as under:

a. Official UAE Company Search (Federal Registry)

National Economic Register (NER): www.u.ae/en/information-and-services/business/important-digital-services/national-economic-register

A central public search platform maintained by the Ministry of Economy that allows you to verify company licences, active trade names, and registered business activities across all mainland entities and participating free zones.

b. Main Registration Portals by Emirate and Zone

- **Dubai**

www.investindubai.gov.ae/en

Unified official portal for business lookup, trade name reservation, and instant registration of mainland companies under the Dubai Department of Economy and Tourism (DET).

- **Abu Dhabi**

TAMM Abu Dhabi Business Platform: www.u.ae/en/information-and-services/business/important-digital-services/national-economic-register

Official unified platform for Abu Dhabi Department of Economic Development (ADDED) services, including company search, trade license issuance, and business setup.

- **Financial and Commercial Free Zones**

www.difc.com/business/public-register

www.adgm.com/public-registers

Dedicated portals for companies registered within Dubai International Financial Centre (DIFC) or Abu Dhabi Global Market (ADGM).

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2. Website for foreign investment related services:

For foreign direct investment (FDI) and business expansion services in the United Arab Emirates, official investment services are accessible through federal and emirate-level investment portals:

a. Federal Investment Portals

- [UAE Ministry of Investment Portal](#): The primary federal agency overseeing national investment policy, providing foreign investors with guidance on market entry pathways, priority sectors, and ownership regulations.
- [UAE Government FDI Guide \(u.ae\)](#): Provides official regulatory details on 100% foreign ownership laws, approved legal structures for FDI projects (LLCs, PJSCs), and licensing workflows across jurisdictions.
- [Ministry of Economy & Tourism \(MOET\) FDI Dashboard \(Foreign Direct Investment Dashboard | Ministry of Economy & Tourism – UAE\)](#): Interactive federal database for tracking FDI inflows, sector performance, macroeconomic indicators, and trade opportunities.

b. Emirate Investment Offices and Setup Platforms

Emirate/Region	Platform	Primary Services
Abu Dhabi	<u>www.investwithabudhabi.com/en</u>	Offers investor matching, cluster support programs, strategic incentives, and public-private partnerships.
Dubai	<u>www.investindubai.gov.ae/en</u>	One-stop digital hub for foreign investors to register mainland businesses, obtain trade licenses, and secure approvals.
Sharjah	<u>shurooq.gov.ae/</u>	Facilitates foreign investments across industrial, technological, and commercial sectors in Sharjah.

c. Federal Business Setup Portal

[Bashr Digital Platform \(Basher | The Official Platform of the UAE Government\)](#): A unified e-Service backed by the UAE federal government that allows foreign investors to establish a commercial entity online in minutes without physically visiting government offices.

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3. Website for IP related search and registration:

a. UAE Ministry of Economy and Tourism (MoET)

[moet.gov.ae/u.ae Intellectual Property](https://moet.gov.ae/u.ae/Intellectual-Property)

- This is the primary national authority for registering trademarks, copyrights (intellectual works), patents, utility certificates, and industrial designs in the UAE. You can apply for registration online using an active UAE PASS.
- Uses the Industrial Property Digital Library (IPDL) for searching published national patents and industrial property records.

b. Abu Dhabi IP Unit (AD.iP)

[ADDED Intellectual Property Search](https://adip.gov.ae/)

A comprehensive search hub managed by the Abu Dhabi Department of Economic Development to conduct preliminary clearance searches for trademarks, patents, utility certificates, and industrial designs before filing.

c. Dubai IP Gateway (Dubai DET)

[Dubai Department of Economy and Tourism IP Gateway](https://det.gov.ae/)

Used by registered IP owners to file their approved trademark certificates for local commercial enforcement, monitoring, and brand protection/infringement claims within Dubai.

4. Is there a necessity for incorporating the corporate name of the company in contracts?

Yes, it is legally necessary to use the exact registered corporate (legal) name of a company when entering into contracts in the UAE. Under UAE law (Article 12 and 13 of Federal Decree by Law No. (32) of 2021 on Commercial Companies), a contract is only valid and binding if entered into by entities possessing legal personality. Using an informal brand name, trade name, or shorthand instead of the official registered legal name can create severe legal risks and enforceability issues under the UAE laws.

5. Is there a necessity for incorporating the corporate identity number of the company in contracts?

Yes, as per Article 13(2) of Federal Decree by Law No. (32) of 2021 on Commercial Companies it is mandatory to incorporate the registration number of the company in contracts.

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6. Is there any local convention for signing of contracts?

While standard commercial contract principles apply in the UAE, doing business in the region involves specific local execution conventions, legal formalities, and administrative customs noted in the following.

a. Official Company Stamp (Corporate Seal)

- **Convention:** In addition to physical signatures, contracts involving UAE mainland companies are almost universally stamped with the official company round seal.
- **Significance:** UAE courts and banks often treat a signature without a company seal as potentially unauthorized or incomplete, especially for commercial agreements or corporate resolutions.

b. Arabic Language and Governing Translation

- **Dual-Language Contracts:** Commercial contracts are frequently drafted in side-by-side English and Arabic columns.
- **Legal Precedence:** Under UAE law, if a dispute goes before onshore UAE Civil Courts, Arabic is the official language. Local conventions mandate including a clause specifying that the Arabic text prevails in the event of a discrepancy (unless operating exclusively within common law free zones like the DIFC or ADGM).

c. Authority to Sign and Power of Attorney (PoA)

- **General Manager/Board Powers:** Signatories must have documented authority to bind the company (typically as named on the Trade License or Commercial Register).
- **Notarized PoAs:** If an employee or representative signs on behalf of a corporate entity, local customs require providing a valid, notarized (and often Ministry of Foreign Affairs attested) power of attorney.

d. Initialing Every Page

- **Convention:** Parties typically initial or stamp every single page of the contract, in addition to placing full signatures and stamps on the execution page.
- **Significance:** This is standard practice to prevent subsequent claims of page substitution or altered schedules.

e. Notarization and Ministry Registration

- **Public Notary (Moj/Dubai Courts):** Certain contracts – such as Memorandum of Association (MoA) amendments, real estate conveyances, power of attorney documents, and commercial agency agreements must be signed in front of a UAE Notary Public to be legally valid and enforceable.
- **Government Registration:** Commercial leases (e.g., *Ejari* in Dubai or *Tawtheeq* in Abu Dhabi) and commercial agency agreements must be registered with relevant local ministries or municipalities after execution.

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f. Electronic Signatures (E-Signing)

- Electronic signatures are recognized under Federal Decree-Law No. 46 of 2021 on Electronic Transactions and Trust Services.
- However, local practice often still favors wet-ink signatures and physical stamps for high-value contracts, government filings, and transactions requiring notarization.

7. Any requirement of notarization/legalization of contracts?

Notarization is not a general requirement for ordinary commercial contracts to be legally valid. Most B2B/commercial agreements are enforceable when simply signed by authorized parties (with a stamp, ideally). Notarization becomes mandatory only for specific categories of documents like:

- Powers of Attorney (POA)
- Memoranda of Association (MOA) and certain company incorporation/constitutional documents
- Board/shareholder resolutions for specific corporate actions (e.g., authorizing incorporation, share transfers)
- Property/real estate transactions – sale and purchase agreements, lease deeds, mortgage deeds
- Loan/debt acknowledgments (Iqrar bi-dayn)
- Affidavits, declarations, sworn statements used in court or official proceedings
- Any document a government authority specifically requires to be notarized as a condition of acceptance

While notarization is not mandatory for routine commercial agreements, parties sometimes choose to notarize major commercial contracts or settlement agreements to make signature authenticity incontestable in judicial proceedings.

Legalization is a separate process, mainly for cross-border documents when it is (i) issued abroad and needs recognition in the UAE, or (ii) issued/executed in the UAE and needs recognition abroad.

The typical chain for foreign documents coming into the UAE is: attestation by the UAE Ministry of Justice, then the UAE Ministry of Foreign Affairs, and finally consular legalization by the destination country's embassy/consulate in the UAE (or the reverse sequence starting in the country of origin, ending at the UAE Embassy there, per notarization by a local notary, authentication by that country's foreign ministry, then final legalization at the UAE Embassy/Consulate). If the country involved is a member of the Hague Apostille Convention, an apostille can sometimes replace parts of this chain.

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8. Sectors where no foreign investment can be made?

Under UAE investment law (specifically the framework established by the Foreign Direct Investment Law, the updated Commercial Companies Law, and Cabinet Decision No. 55 of 2021 on Strategic Impact Activities) 100% foreign ownership is allowed across most commercial and industrial sectors on the UAE mainland. However, specific sectors are either completely prohibited from foreign investment or strictly categorized as “Strategic Impact Activities,” which require local ownership (typically 100% UAE ownership) or approval from federal regulatory authorities.

- **Fully Restricted/100% UAE National Ownership Sectors**

Foreign ownership is generally prohibited, requiring 100% UAE national ownership:

- Commercial Agency Services: Acting as an official commercial agent or distributor under the Commercial Agencies Law.
- Fisheries and Fishing Services: Exploitation and management of marine living resources and fisheries.
- Quran Memorization Centers: Educational and religious institutions dedicated to religious/ Quranic instruction.

- **“Strategic Impact” Sectors (Subject to Federal Regulation and Restrictions)**

Sectors on the Negative List/Strategic Impact List cannot be freely invested in or owned 100% by foreign entities without special approvals, licensing, and specific national equity thresholds set by government regulators:

- Military and National Security
- Defense and Security: Military gear, weapon/explosives manufacturing, security services, and defense equipment.
- Investigations and Security Agencies: Private security, guard services, and military supply chains.
- Financial and Currency Services
- Central Banking and Currency: Printing currency, minting coins, and central monetary operations.
- Banking, Financing and Payment Systems: Commercial banking, exchange bureaus, finance houses, and national payment infrastructure (regulated by the Central Bank of the UAE).
- Insurance Services: Primary insurance activities and risk underwritings.

Utilities and Energy

- Upstream Oil and Gas: Exploration, prospecting, and production of crude oil and petroleum products.
- Utilities: Water production, distribution, and electricity generation grid management.

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Telecommunications and Media

- Telecommunications Services: Mainstream telecom operator networks, spectrum management, and infrastructure.
- Printing and Publishing: State currency printing, government official publications, and sensitive media outlets.
- Hajj and Umrah Pilgrimage Services: Specialized pilgrimage agency and group transport management reserved for UAE entities.
- Postal and Official Logistics: National postal services and public courier infrastructure.

Key Distinctions to Note

- These restrictions apply to the UAE Mainland. In UAE Free Zones (such as DIFC, ADGM, DMCC, or DAFZA), foreign investors can generally hold 100% ownership, though free zone entities cannot directly trade within the onshore mainland without local registration or a mainland agent.
- Local Department Discretion: Individual Departments of Economic Development (e.g., DET in Dubai or ADDED in Abu Dhabi) maintain updated regulatory registers specifying exact shareholding limits for activities deemed sensitive to public safety or national strategic interest.

9. Sectors where there is a cap on foreign investment?

Please refer to the response provided in Question 8.

10. What are the most effective entry strategies for your jurisdiction, and what are the typical corporate structures utilized?

The UAE offers foreign investors several entry routes, and the appropriate structure primarily depends on the nature of the activity, target customers, regulatory requirements, desired geographical reach, and tax considerations.

- **Mainland Limited Liability Company (LLC):** For investors intending to conduct business directly across the UAE mainland, an LLC is generally the most common structure. Under the UAE Commercial Companies Law, 100% foreign ownership is permitted for most commercial and industrial activities, and the earlier general requirement for a 51% UAE national shareholder has been removed. Certain activities of strategic impact remain subject to specific ownership or regulatory requirements.

A mainland LLC is generally preferable where the investor intends to:

- Sell goods or services directly in the UAE mainland
- Establish offices or retail outlets across the UAE

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- Participate in Government or local commercial contracts, subject to applicable procurement requirements
- Maintain significant employees and operations within the UAE
- **Free Zone Company:** The UAE has numerous specialised free zones offering streamlined incorporation, 100% foreign ownership, and sector-specific infrastructure. Common structures include a Free Zone Establishment (FZE), Free Zone Company (FZCO), or an LLC incorporated under the relevant free-zone regulations. Foreign companies may also establish branches in certain free zones.

Free zones are particularly suitable for businesses focused on international trade, logistics, holding/investment activities, technology, professional services, or businesses seeking a specialised industry ecosystem.

However, investors should not select a free zone solely because of perceived tax advantages. A Free Zone Person benefits from the 0% Corporate Tax rate only on qualifying income and subject to satisfying the prescribed conditions, including adequate substance and other requirements.

Further, direct business with the UAE mainland may require appropriate mainland licensing, a branch/company or another permitted arrangement depending upon the activity and Emirate.

- **Branch of a Foreign Company:** An established foreign company may operate through a UAE branch instead of incorporating a separate subsidiary. A branch generally operates as an extension of the foreign parent rather than as a separate legal entity.

This structure can be effective where the foreign investor wishes to retain the identity and track record of the overseas parent, particularly for professional, contracting, or project-based activities. The requirement for a UAE national service agent for branches of foreign companies has generally been removed under the current Commercial Companies Law framework.

- **Financial Free Zone Structures – DIFC and ADGM:** Businesses operating in financial services, investment management, fintech, holding structures, and sophisticated international transactions may consider the Dubai International Financial Centre (DIFC) or Abu Dhabi Global Market (ADGM). These jurisdictions have independent common-law-based legal and court frameworks and are frequently used for regional holding, investment, and financial structures.
- **Joint Venture/Strategic Partnership:** A contractual or incorporated joint venture with a UAE business may be commercially useful where the foreign investor benefits from the local partner's market knowledge, distribution network, licences, government relationships, or operational infrastructure. A local partner is therefore often a commercial choice rather than a general legal requirement, except for restricted or regulated activities.

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Foreign investors should determine the structure only after considering licensing, mainland market access, regulatory approvals, corporate tax, VAT, customs, substance requirements, banking, and anticipated exit/restructuring requirements. The lowest-cost incorporation option is not necessarily the most efficient long-term structure.

11. What are the typical permits and licenses that foreign investors are required to have in order to do business in your region?

To do business in the UAE, foreign investors must obtain a primary business/trade license issued by the relevant regulatory authority (the Department of Economy and Tourism/DED for mainland entities, or the specific Free Zone Authority).

In addition to the primary trade license, operating legally typically involves secondary approvals, permits, and corporate registrations depending on your sector, location, and operational setup.

1. Primary Business/Trade Licenses

Every business operating in the UAE must hold one of the core license types matching its activity:

- **Commercial License:** For businesses involved in buying, selling, trading, or importing/exporting physical goods (e.g., retail, wholesale, distribution, real estate brokerage).
- **Professional/Service License:** For service providers, consultancies, freelancers, and skilled professionals (e.g., IT, management consulting, legal advisory, marketing).
- **Industrial License:** For businesses involved in manufacturing, processing, packaging, assembly, or industrial raw material extraction. (Requires physical warehouse/factory space and environmental clearances).
- **Tourism and Hospitality License:** Required for travel agencies, tour operators, hotel management, and event organization.
- **E-Commerce License:** For digital platforms, online marketplaces, and internet-based service providers operating within or from the UAE.

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2. Secondary Sector-Specific External Permits

Depending on your business activity, the primary licensing authority (DED or Free Zone) will require initial approval and NOCs (No Objection Certificates) from external Government ministries or federal departments before issuing the trade license:

Sector/Activity	Regulating Authority for Secondary Permits
Healthcare, Clinics, and Pharma	Ministry of Health and Prevention (MOHAP)/Dubai Health Authority (DHA)/DoH Abu Dhabi
Education and Training	Ministry of Education/Knowledge and Human Development Authority (KHDA)
Food, Restaurants, and Agriculture	Local Municipalities (Food Safety Department) and Ministry of Climate Change and Environment
Financial Services, FinTech, and Crypto	Central Bank of the UAE/Securities and Commodities Authority (SCA)/VARA (Dubai)
Telecommunications and Media	Telecommunications and Digital Government Regulatory Authority (TDRA)/Media Regulatory Office
Oil, Energy, and Infrastructure	Supreme Council for Financial and Economic Affairs/ADNOC/Local Energy Authorities
Security and Guarding Services	Security Industry Regulatory Agency (SIRA)

3. Operational and Premise Permits

Once the trade license is granted, foreign investors must obtain several operational permits to set up physical infrastructure and hire staff:

- **Tenancy Contract and Premises Approval:**
 - Mainland: A verified commercial lease registered under Ejari (Dubai) or Tawtheeq (Abu Dhabi) is required to issue or renew a trade license.
 - Free Zone: A lease agreement for an office, flexi-desk, or warehouse within the zone's boundaries.
- **Establishment Card (Immigration Card):** Issued by the General Directorate of Residency and Foreigners Affairs (GDRFA) or Federal Authority for Identity, Citizenship, Customs and Port Security (ICP) allowing the company to sponsor visas.
- **Civil Defense Permit:** Required for office premises, warehouses, or factories to certify compliance with fire and life safety standards.

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4. Immigration, Visas, and Tax Compliance Registrations

To operate, transact, and reside legally in the UAE, the company and its investors must complete the following federal registrations:

- **Investor/Partner Visas and Emirates IDs:** Grants foreign investors residency status. Eligible investors may also apply for 5- or 10-year Golden Visas.
- **Work Permits and Visas for Staff:** Issued by the Ministry of Human Resources and Emiratisation (MOHRE) for mainland employees, or through the Free Zone authority.
- **Corporate Tax Registration:** Mandatory registration with the Federal Tax Authority (FTA) to obtain a Tax Registration Number (TRN) for the UAE's 9% corporate tax regime.
- **VAT Registration:** Required with the FTA if taxable turnover exceeds AED 375,000 annually (voluntary threshold at AED 187,500).

12. Does your government control and manage commercial joint ventures between foreign investors and local businesses? If so, how?

The UAE government does not generally control or manage commercial joint ventures (JVs) between foreign investors and local businesses. Instead, the Government regulates such arrangements through a comprehensive legal and licensing framework, while allowing the parties considerable commercial flexibility in determining the ownership structure, governance, management, funding arrangements, and profit-sharing mechanisms of the joint venture.

Following the reforms introduced under the UAE Commercial Companies Law, 100% foreign ownership is permitted for most commercial and industrial activities, meaning that forming a joint venture with a UAE national or UAE-owned company is no longer a general legal requirement for establishing a business in the UAE mainland. However, certain activities classified as Strategic Impact Activities remain subject to foreign ownership restrictions or require approvals from the relevant federal or local regulatory authorities.

Government oversight primarily occurs through the following mechanisms:

- **Licensing and Registration:** All joint ventures must be incorporated and licensed by the relevant authority, such as the Department of Economy and Tourism (DET), the Department of Economic Development (DED) of the respective Emirate, or the applicable Free Zone Authority.
- **Sector-Specific Regulatory Approvals:** Businesses operating in regulated sectors – including banking, insurance, financial services, healthcare, education, telecommunications, energy and defense – may require additional approvals from the relevant sector regulator before commencing operations or implementing ownership changes.

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- **Competition and Merger Control:** Certain transactions may require notification or approval under the UAE's economic concentration (merger control) framework where the prescribed thresholds are met.
- **Corporate and Regulatory Compliance:** Joint ventures must comply with applicable corporate governance, Ultimate Beneficial Ownership (UBO), Anti-Money Laundering and Counter-Terrorist Financing (AML/CFT), tax, employment, and other statutory requirements throughout their operations.

Accordingly, for most sectors, the UAE adopts a regulatory rather than participatory approach. The government establishes and supervises the legal and regulatory framework within which businesses operate, while the commercial terms, governance arrangements, and management of the joint venture remain matters for the parties to negotiate and document contractually.

13. How does your government oversee proposed activities by foreign investors, and are there specific sectors of the economy where foreign investment is restricted?

Please refer to Question 8.

14. What should be considered regarding capital availability and access in your jurisdiction? Are there significant constraints related to capital, infrastructure, or labor, and what strategies can be used to address them?

The UAE generally provides a highly developed environment for accessing capital, infrastructure, and international talent. It has a sophisticated banking system, active private-equity and venture-capital markets, government-supported funding initiatives, and specialized financial centres such as DIFC and ADGM. Official UAE investment guidance also identifies high banking liquidity, competitive financing costs, low foreign-exchange controls, and 100% profit repatriation among the country's investment advantages.

- **Capital:** There are generally no material foreign-exchange restrictions preventing foreign investors from bringing capital into the UAE or repatriating profits and capital, subject to normal banking, AML/CFT, sanctions, and source-of-funds requirements. However, newly established companies may find bank financing more difficult until they establish operating history, audited financial statements, and local banking relationships. Investors should therefore ensure sufficient initial equity or shareholder funding and commence banking arrangements early.
- **Infrastructure:** Infrastructure is generally not a significant constraint. The UAE offers advanced airports, seaports, logistics networks, telecommunications, utilities, and specialized free zones and industrial clusters. Free zones in particular may provide integrated licensing, immigration, office, warehouse, customs, and sector-specific facilities.

The principal consideration is therefore usually location selection rather than infrastructure availability. Businesses should choose an Emirate/free zone based on customer access, logistics requirements, permitted activities, employee requirements and cost rather than incorporation cost alone.

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- **Labor:** The UAE has a large expatriate workforce and access to skilled international labor. English is widely used commercially, and the country's immigration framework facilitates recruitment of foreign professionals.

Businesses should nevertheless budget for employment visas, medical insurance, end-of-service benefits, and other employment costs and should assess applicable Emiratisation requirements, particularly as the business grows.

- **Practical strategy:** Foreign investors should undertake appropriate financial and operational planning before incorporation, including realistic working-capital requirements, banking timelines, premises and visa costs, regulatory capital requirements (where applicable), recruitment costs and tax/compliance obligations.

15. What kind of taxes, duties, and levies can foreign investors expect to face in your jurisdiction?

Category	Applicable Rate/ Levy	Notes
Personal Income Tax	0%	On salary, personal wealth, and investment returns.
Corporate Tax	0% up to AED 375k; 9% above AED 375k	Free Zone 0% available on qualifying income.
Value-Added Tax	5%	Standard consumption tax; registration required > AED 375k.
Customs Duty	5% CIF	Excluded in Free Zones unless imported to mainland.
Property Transfer	2% – 4%	Varies by Emirate (e.g., 4% in Dubai).
Withholding Tax	0%	On cross-border payments/repatriation of profits.

16. What are the rates of tax (Corporate Tax Rate/On Dividend/On Royalty/On Sale of Shares in Local Company)?

- **Corporate Tax Rate:** 0% up to profit of AED 375,000; 9% above AED 375,000.
- **On Dividend:** Outbound dividend - 0%

Dividends received by a UAE company from another UAE resident company are 100% exempt from UAE Corporate Tax.

Foreign Dividends: Exempt from UAE Corporate Tax if they qualify under the Participation Exemption (i.e., holding at least a 5% equity interest, or minimum AED 4 million acquisition cost, held for at least 12 months, in a subsidiary subject to at least 9% tax).

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- **On Royalty:**

Withholding Tax (Outbound Royalties): 0%. There is no withholding tax on cross-border royalty payments made by a UAE entity to foreign owners/licensors of intellectual property.

Corporate Tax on Received Royalties: If a UAE-resident entity receives royalty income, that revenue is included in its general gross business income and taxed at the standard 0%/9% Corporate Tax rate.

- **On Sale of Shares in Local Company:** Capital gains (individual shareholder): 0% (No personal capital gains tax), capital gains (corporate shareholder): 0% if participation exemption applies; otherwise 9%.

17. What key intellectual property laws are most relevant to inbound investors and foreign imports or their distributors, (such as trademark protection, licensing)?

The legal framework relies on federal statutes enacted by the Ministry of Economy (MoE), governing trademarks, patents, copyrights, and commercial distribution agreements.

1. Trademark Protection

Primary Law: *Federal Decree-Law No. 36 of 2021 on Trademarks*

- The UAE operates on a “first-to-file” rule. Prior use in another country confers minimal protection unless the mark qualifies as a globally “well-known trademark” under the Paris Convention. Foreign investors must register their trademarks early through the Ministry of Economy.
- The UAE follows the Nice Classification under a single-class filing system. The UAE is also a party to the Madrid Protocol, allowing foreign brand owners to extend international trademark registrations directly to the UAE.
- The law allows registration of non-traditional marks, including 3D shapes, colors, holograms, and sound/smell marks.
- Foreign brand owners can record their registered trademarks with local customs authorities (e.g., Dubai Customs). This enables authorities to monitor imports, seize counterfeit shipments at ports of entry, and penalize violators.

2. Commercial Agency and Distribution Laws

Primary Law: *Federal Decree-Law No. 3 of 2022 on Regulating Commercial Agencies*

- For imported goods, the relationship between foreign suppliers (licensors) and local distributors is heavily influenced by whether an agreement is registered as a registered commercial agency.

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- Registered vs. Unregistered Agreements:
 - Registered Agencies: Must be granted to UAE nationals or 100% Emirati-owned corporate entities. Once registered with the Ministry of Economy, the local agent receives exclusive import rights and strong legislative protections against termination without “material cause.”
 - Unregistered Distribution Contracts: Foreign investors can enter standard commercial distribution or franchise agreements with foreign-owned or local UAE entities without Ministry of Economy agency registration, relying instead on standard UAE Contract Law.

3. IP Licensing Agreements

Primary Rules: *Chapter 4 of Trademark Law No. 36 of 2021 & Patent Law No. 11 of 2021*

- To be legally enforceable against third parties, IP licensing agreements (whether exclusive or non-exclusive) must be executed in writing and officially recorded in the Register of the Ministry of Economy.
- The UAE does not levy withholding tax on outbound royalty payments, making it tax-efficient for local distributors or subsidiaries to remit IP license fees back to foreign parent companies.
- Licensing contracts presented to the UAE courts or ministries must be written in Arabic or accompanied by a certified legal Arabic translation.

4. Patents and Industrial Property

Primary Law: *Federal Law No. 11 of 2021 on the Regulation and Protection of Industrial Property Rights*

- Covers patents, utility models, industrial designs, and undisclosed trade secrets.
- The UAE is a member of the Patent Cooperation Treaty (PCT) and the Paris Convention. Foreign investors can file PCT international applications designating the UAE.
- If a patent owner fails to exploit the patented invention in the UAE within three years of grant (or four years from filing), the Government may grant compulsory licenses to third parties to prevent market suppression.

5. Copyrights and Digital IP Protection

Primary Law: *Federal Decree-Law No. 38 of 2021 on Copyrights and Neighboring Rights*

- Software code, databases, smart applications, and digital media are protected under copyright law.
- Copyright protection is automatic upon creation under the Berne Convention. However, foreign tech companies and creators can voluntarily register software and original works with the MoE to establish proof of ownership.

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Notes: Essential takeaways for foreign investors

- Register marks with the MoE and record them with local customs before entering distribution deals.
- Clearly stipulate in agreements whether a distributor is permitted to register as a “Commercial Agent” with the MoE to avoid unintended exclusivity lock-ins.
- Ensure all trademark, patent, and brand licensing agreements are registered with the Ministry of Economy.

18. In the event of a commercial dispute, would local courts or international arbitration provide a more favorable forum for foreign investors to resolve the issue?

For foreign investors in the UAE, international arbitration is almost universally considered the more favorable forum for resolving major commercial disputes compared to local onshore courts.

However, the choice heavily depends on the nature of the transaction, the location of assets, contract value, and whether “local court” refers to Onshore Civil Courts or Offshore Common Law Courts (such as the DIFC Courts in Dubai or ADGM Courts in Abu Dhabi).

19. Are foreign arbitration awards enforceable?

Yes, foreign arbitration awards are enforceable in the UAE. The UAE acceded to the New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards in 2006. Under the treaty, UAE courts are legally bound to recognize and enforce arbitral awards rendered in another contracting state on equal terms with domestic awards, subject only to limited statutory exceptions. Further, UAE Civil Procedure Law (Federal Decree-Law No. 42 of 2022) has streamlined the procedural mechanism for recognizing foreign arbitral awards.

20. How do cultural factors influence business practices and negotiations in your jurisdiction?

The UAE has a highly international business environment, with a substantial expatriate population and businesses operating across numerous cultures and nationalities. English is widely used in commercial transactions, although Arabic remains the official language. Despite the international character of the market, relationships, reputation, and trust remain important elements of doing business in the UAE. Foreign investors should therefore recognize that developing a long-term business relationship may be as important as negotiating individual contractual terms.

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Important practical considerations include:

- **Relationship-based business:** Face-to-face meetings and personal introductions can be particularly valuable when establishing a new commercial relationship.
- **Respect for hierarchy:** Seniority and decision-making authority are important. For significant transactions, involvement of senior management or business owners can assist in progressing negotiations.
- **Communication:** Business discussions are generally professional but may be relationship-oriented. Investors should avoid interpreting a polite or positive discussion as final commercial acceptance until terms have been formally agreed.
- **Religious and cultural awareness:** Meetings, working hours, and business schedules may be affected during Ramadan and major Islamic holidays. Appropriate respect should be shown for local customs, dress, and religious practices.
- **Multicultural workforce:** Negotiations frequently involve parties from several nationalities, making clear documentation and confirmation of commercial terms particularly important.
- **Written agreements:** While personal relationships are important, material commercial arrangements should always be properly documented. Investors should not rely solely on verbal understandings.

A combination of cultural sensitivity, relationship-building, and strong written contractual documentation is generally the most effective approach to doing business in the UAE.

21. Best legal tips to doing business in your jurisdiction. (What you wish others knew about doing business in your jurisdiction.)

Foreign investors entering the UAE should particularly consider the following:

- **Choose the jurisdiction before choosing the licence:** Mainland, Free Zone, DIFC, and ADGM structures have materially different implications for market access, regulation, taxation, and operations.
- **Do not assume that a Free Zone automatically means 0% Corporate Tax:** The 0% rate applies only to a Qualifying Free Zone Person in respect of qualifying income and subject to detailed conditions, including adequate substance.
- **Confirm the exact licensed activity before incorporation:** The activity selected on the trade licence determines what the company can legally undertake and whether external regulatory approvals are required.
- **Understand mainland access before selecting a Free Zone:** A Free Zone licence does not automatically permit unrestricted direct business on the mainland. Appropriate licensing or another permitted structure may be required.

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- **Document shareholder and JV arrangements carefully:** Where there are multiple shareholders, a detailed shareholders' agreement should address management control, reserved matters, funding obligations, transfer restrictions, deadlock, non-compete provisions, and exit mechanisms.
- **Ensure that the person signing a contract has authority:** Verify the company's constitutional documents, licence, board/shareholder authorizations and powers of attorney where relevant.
- **Consider tax before implementing the structure – not afterwards:** Corporate Tax, VAT, Transfer Pricing, customs, and international tax implications should be considered when establishing holding, operating, financing, and IP arrangements. UAE-incorporated juridical persons are generally UAE Corporate Tax residents irrespective of the nationality of their shareholders.
- **Start banking and compliance preparations early:** UAE banks undertake detailed KYC, UBO, source-of-funds, and business-model reviews. A licence does not guarantee immediate opening of a corporate bank account.
- **Protect intellectual property early:** Trade-name registration or incorporation does not by itself provide comprehensive trademark protection. Important brands and IP should be separately protected through the appropriate registration process.
- **Do not treat the UAE as one uniform jurisdiction:** Federal laws apply across the country, but licensing procedures, local requirements, property regulations, and certain fees and approvals can vary between Emirates and Free Zones.

The most important practical point: The UAE is highly business-friendly, but it is also increasingly compliance-driven. Foreign investors should establish the right structure from the outset, rather than choosing the fastest or cheapest incorporation option and attempting to restructure after operations have commenced.

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