

Your company foundation checklist:

- Which regulations and laws apply to your business?
- Which legal form will you choose for your company? And what are the tax consequences of this decision?
- Deciding on the location: what are important factors to consider?
- What are topics that should be covered in your start-up's articles of association?
- What do you have to pay attention to when you conclude a side agreement between the shareholders?
- Is it an option to invoke the privilege granted to founders in the Austrian Limited Liability Companies Act (*GmbH-Gesetz*) which allows them to start off with less than the minimum amount of required share capital during the first ten years?
- Does your start-up constitute a new business according to the Austrian New Companies Promotion Act (Neugründungs-Förderungsgesetz)?
- Are there (further) tax benefits or grants you are eligible for?
- Which stipulations regarding the managing bodies should be part of the company's internal regulations?
- What powers are granted to whom in the course of company foundation (who is allowed to do what)?
- Who are your tax and business consulting partners?