



Corporate forms – overview

	Oy (Private limited company)	Oyj (Public limited company)	Branch
Application	The most common form of company for Finnish businesses, from very small up to large companies.	Special form of the Oy tailored for companies listed in the stock exchange or considering to go public at some point in the future.	Engages business or trade activities from a permanent place of business in Finland but in the name of the foreign company.
Registration	Must be registered at Trade Register and Tax Administration.	Must be registered at Trade Register and Tax Administration.	Must be registered at Trade Register and Tax Administration.
Capital requirement	Minimum EUR 2,500	Minimum EUR 80,000	Not required
Liability	Limited liability	Limited liability	Unlimited liability
Management	A board of directors consisting of one or more persons. If less than three, a substitute member must be appointed. Optionally one managing director for running business. Optional advisory board.	A board of directors consisting of one or more persons. If less than three, a substitute member must be appointed. Optionally one managing director for running business. Optional advisory board.	Company's domestic management is at the same time branch management (must be registered). Additional authorized persons may be appointed.
Place of management	At least one of the members of the board of directors as well as a possible substitute member and a possible managing director must be a EEA resident (citizenship not relevant).	At least one of the members of the board of directors as well as a possible substitute member and a possible managing director must be a EEA resident (citizenship not relevant).	A private individual with residence in Finland must be appointed as authorized to accept service of documents for companies resident outside the EEA.
Accounting	Annual financial statements. At least one independent auditor with public license (exceptions apply for very small companies).	Annual financial statements. At least one independent auditor with public license.	Annual financial statements for main company as well as for branch. Company's domestic financial statements must be registered in Finland.
Tax	Corporate income tax rate of 24.5%.	Corporate income tax rate of 24.5%.	Incomes from permanent establishment in Finland is subject to a corporate income tax rate of 20%.
Incorporation	Must be recorded in a deed of formation, dated and duly signed by the founders. The deed of formation must contain a proposal for the articles of association.	Must be recorded in a deed of formation, dated and duly signed by the founders. The deed of formation must contain a proposal for the articles of association.	Resolution by the company's management and subsequent registration.
Corporate law	The New Finnish Companies Act.	The New Finnish Companies Act.	Act on the Right to Exercise Business (122/1919 as amended).

Source: BJL BERGMANN Attorneys at Law, www.bjl-legal.com

The Complete Of Corporate Forms

Kazuo Sato



The Complete Of Corporate Forms:

The Corporate Forms Kit Ted Nicholas, 1996 Designed to aid small businesses without the use of expensive lawyers The Corporate Forms Kit includes forms covering over 100 different corporate actions plus resolutions agreements and certificates New and existing businesses will find the forms they need to create iron clad corporate records such as declaring dividends employee benefit plans major business actions such as contracts loans mergers and more **Contemporary Corporation Forms** Jay Brown, 1997-12-01 Providing actual documents created by the nation's leading law firms this comprehensive Second Edition five volume library gives you virtually every form you need to meet today's corporate legal and procedural requirements from the simplest to the most sophisticated corporate action for all types of corporate entities From closely held companies to public corporations its approximately 500 forms provide practical easy to use tools that have been proven in the field In addition in recognition of the increased use of noncorporate business entities coverage has been expanded and the set now includes information on forming limited partnerships limited liability companies and limited liability partnerships All of the forms are complete and unabridged so you have a full template for the finished product Contemporary Corporation Forms covers practically every corporate function and situation under such topics as Shareholder agreements Registered agent filings Foreign qualifications Board meetings directors officers and managers Private placement Shareholders meetings elections voting and notice Compensation of directors officers and managers Warrants options dividends and spinoffs Equity transfers Amendments and changes in capital Initial public offerings Merger consolidation and sale of assets Dissenters rights environmental concerns Professional corporations nonprofit corporations Inspection of records Dissolution Form Your Own Corporation W. Kelsea Eckert, Arthur G. Sartorius, Mark Warda, 2005 The most successful businesses incorporate A corporation protects your assets shields you from liability and allows you greater flexibility to achieve your goals Best of all doing it yourself is as simple as 1 2 3 Form Your Own Corporation is your easy to use money saving guide to start and maintain your own corporation Learn how to Protect Yourself from Liability File the Correct Documents for Your State Maintain Proper Records and Bookkeeping Make Changes as Your Business Grows Essential Documents you need to Manage Your Day to Day Affairs Save on Fees Taxes and Expenses Transfer Shares to Others Raise the Money You Need And much more **Catalogue of Forms, Form Letters, Notices** United States. Internal Revenue Service, 1970 *Package X* United States. Internal Revenue Service, 1998 *Reproducible Copies of Federal Tax Forms and Instructions* United States. Internal Revenue Service, 2003 **Reproducible Federal Tax Forms for Use in Libraries** United States. Internal Revenue Service, 1994 Reproducible Federal Tax Forms United States. Internal Revenue Service, 1997 *Corporate Business Forms in Europe* Frank Dornseifer, 2005 Entrepreneurs and investors within the European Union can now choose between the various corporate legal forms of various member states when deciding where and how to carry out their business Corporate Business Forms in Europe is the first compendium including a review

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uncertain political environments the long run business performance of different organisational forms and the problems surrounding the demutualization of modern insurance companies The book suggests the need for important revisions to current organisational theory and it highlights several explanatory factors that have received little attention from scholars These include the importance of regulation and the role of the state in shaping the organisational landscape of insurance at different times and places the role of entrepreneurship in organisational choice the utility of organisational forms as a risk management device and the significance of cultural preferences in the selection of organisational forms *U.S. Corporation Income Tax Package* United States. Internal Revenue Service,1993 1990 S Corporation Income Tax Package United States. Internal Revenue Service,1990 *PDF Forms Using Acrobat and LiveCycle Designer Bible* Ted Padova,Angie Okamoto,2009-04-08 This comprehensive guide to creating fillable forms with the latest release of Adobe Acrobat is packed with real world insights and techniques gained from daily use of Adobe Acrobat and Adobe LiveCycle Designer under business deadline situations You ll get step by step instructions that show you how to easily create and implement interactive PDF forms using both Adobe Acrobat and Adobe LiveCycle Designer Note CD ROM DVD and other supplementary materials are not included as part of eBook file How to Form a Limited Liability Company in Florida Mark Warda,2005 1 Florida LLC book in the market

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