



GENERAL PROCEDURES FOR SETTING UP A COMPANY

❖ **Establishing a company for a NON RESIDENT**

If you are from an EU country, you have to apply for a community residency card and once you have it, you must obtain residency in the Canary Islands, in the closest **Police Station** to where you are setting up the company. You then get an Alien's Registration Number (N.I.E.).

If you are from a non-EU country, you must apply for a self-employed work permit in the **Delegación del Gobierno en Canarias (Central Government Offices in Canaries)**:

Gran Canaria

*Oficina de Extranjería
Plaza de la Feria s/n
Las Palmas de Gran Canaria
Tel: + (34) 928 999 000*

If a foreign company wants to set up here, you have to create a legal format that is in line with Spanish legislation, with a legal agent or representative here in Spain.

If the partners/shareholders in a Spanish company are foreigners (be they physical individuals or legal entities), they have to name a legal representative in Spain empowered to apply for a N.I.E. for each one of them.

❖ **Formalising a rental contract on a premises or formalising the purchase, if such is the case.**

If a premises or an apartment is rented for a professional or business activity, be it rented by a physical individual or another company (by virtue of the Income Tax and Companies Act) 18% of the total basic sum to be paid each month to the landlord must be withheld and the total amount withheld shall be deposited with the **Agencia Estatal de Administración Tributaria (Tax Offices)** every quarter.

In the case of purchase, a Title Deed shall be drawn up (Notary), it will then be entered in the Land Registry and shall be registered for Property Tax.

❖ **Municipal Licenses:**

Application for planning permission:

If you need to carry out building works on the premises to fit them out. Apply to the **Local Council of the town in which the company has its premises**

Opening License in the Town Hall:

If the business activity is to take place in a commercial premises, you have to apply for an Opening Permit by sending a request to the Mayor of the Municipal Local Council where you want to open, accompanied by your Tax Registration with the National Tax Authorities, plans of the premises, photos of the frontage and a building completion certificate if it is a completed premises, or planning permission if it for a new premises to be built, extended, refurbished or similar building works. Apply to the **Council of the town in which the business is going to set up**

If the commercial premises are going to be used for exactly the same activity, you can ask for a **change of title holder**.



START UP ADMINISTRATIVE PROCEDURES

1. Census declaration:

Any physical individual or legal entity that is going to start to engage in one or more business activities must present this form.

Apply to the Las Palmas de Gran Canaria VUE or the corresponding tax authorities (Agencia Estatal de Administración Tributaria).

It must also be presented to inform of the winding up of activities, change of tax domicile and any possible modifications that occur. **(Form 036), (Form 037(individual businessman))**

Apply to the National Tax Office (Agencia Estatal de Administración Tributaria)

Professionals:

If the tax payer/s have to pay tax, 15% of the professional's invoice must be withheld (or 7% during the first three years of the activity).

If over 70% of the annual turnover is subject to withholdings, there is no need to file a quarterly tax return, only the annual tax return.

National Tax Authority (Agencia Estatal de Administración Tributaria):

Gran Canaria

Administración de Las Palmas de G.C. C/ Luis Doreste Silva nº 6 35004 Las Palmas de Gran Canaria Tel.: + (34) 928 234 630 + (34) 928 249 103	Administración Santa María de Guía C/ Lomo de Guillén, s/n 35450 Santa M ^a de Guía Tel.: + (34) 928 896 548 Fax: + (34) 928 883 883	Administración San Bartolomé de Tirajana Avd. Touroperador Tui, Parcela D, lote 31 Urbanización Campo Internacional 35100 Maspalomas, San Bartolomé de Tirajana Tel.: + (34) 928 148 101 Fax: + (34) 928 142 875
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❖ **Registration for I.G.I.C**

With the tax office census declaration, you can apply for **registration in the General Canary Island Indirect Tax (I.G.I.C.) census**

The document for informing of these details is census declaration **Form 400**

Apply to the Las Palmas de Gran Canaria VUE or to the Regional Canary Island Tax Authorities (Administración Tributaria Autónoma del Gobierno de Canarias).

Gran Canaria

Consejería de Economía y Hacienda

C/ Secretario Artiles 47

35007; Las Palmas de Gran Canaria

TLF: + (34) 928 307 400

TLF:012

If you are calling from other provinces: 902 111 012



❖ **Complaints Forms and display notices:**

These display notices informing of the fact that Complaints Forms are available in the premises, and the Forms themselves, must be displayed in a visible place in the premises. **Apply to the Las Palmas de GC VUE.**

Applicants may also apply to the **Directorate General of Consumer Affairs (Dirección General de Consumo)** or to **the Municipal Consumer Affairs Offices in the Town Hall (Oficinas Municipales de Información al consumidor del Ayuntamiento) (OMIC).**

Directorate General of Consumer Affairs (Dirección General de Consumo) (OMIC):

Gran Canaria

C/ León y Castillo 200

Edf. Servicios Múltiples III,

planta 1ª; Las Palmas de Gran Canaria

Tel.: + (34) 928 899 400

Fax: + (34) 928 899 768

❖ **Social Security Offices:**

Registration in the Special Self-Employed Workers Regime:

Entrepreneurs working for themselves, administrators and partners with a holding of over **20%** in a trading company are obliged to register as self-employed workers.

General Regime

Registration of the Company in said regime.

Registration of employees of the company.

First you ask for the worker to be included, and if the worker is already on the lists, you can ask for registration directly.

Apply to the Las Palmas de Gran Canaria VUE or in the nearest Social Security Offices.

Social Security Offices: 901 50 20 50

Gran Canaria

Office nº 1 C/ Pérez del Toro ,89 35004 Las Palmas de Gran Canaria Tel.: + (34) 928 440 512 + (34) 928 440 622 Fax: + (34) 928 440 589	Office nº 3 C/ Tamarán,5 35460 Gáldar (Las Palmas) Tel.: + (34) 928 888 055 Fax: + (34) 928 880 700	Office nº 4 C/ Juan Negrín, 4 35200Telde (Las Palmas)) Tel.: + (34) 928 139011 Fax: + (34) 928 693847	Office nº 6 C/ Presidente Alvear, 38 35007 Las Palmas de Gran Canaria Tel.: + (34) 928 224 145 Fax: + (34) 928 223 233
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❖ **Communicating the opening of a centre of work:**

This notice must be presented within 30 days of opening the company, whatever its activity may be and irrespective of whether or not it employs workers, you must ask for and fill in the “comunicación de apertura” (advice of opening) form.

Apply to the Las Palmas de Gran Canaria VUE or to the Directorate General of Work (Dirección General de Trabajo):

Gran Canaria

C/Alicante, nº 1

35001 Las Palmas de Gran Canaria

Tel: + (34) 928 452 500

❖ **Legalisation of the Inspection Book.**

The applicant may also buy and legalise the inspection book. The business person must:

- Make this book available to the work Inspectorate.
- Display the Calendar in a visible place in the Work Centre.

Apply to the Las Palmas de Gran Canaria VUE or the Work Inspectorate:

Gran Canaria

Oficina de Inspección de Trabajo

C/ Luis Doreste Silva, 64

35004 Las Palmas de G.C.

Tel.: + (34) 928 291 464.



SPECIFIC START UP PROCEDURES

❖ Special registries:

There are some activities with specific requisites, to this end, go to the pertinent Agency and complete the procedure.

❖ Cabildos (Island Governments):

For these procedures, apply to the Las Palmas de Gran Canaria VUE or to the corresponding island Cabildo.

- Authorisation for Opening Bars, Restaurants and Cafeterias.
*Gran Canaria: **Tourist Board (Patronato de Turismo):** C/ Pedro de Vera 36, Las Palmas de Gran Canaria.
Tel.: + (34) 928 362 312*
- Authorisation for Opening and Classifying Hotel Tourist Apartment and Rural Tourism Establishments.
*Gran Canaria: C/ Pedro de Vera, n36; Las Palmas de Gran Canaria
Tel: + (34) 928 362 312*
- Authorisation of Transport Cards.
*Gran Canaria: Consejería Delegada de Transporte del Área de Desarrollo Insular
C/ Tomás Morales, Nº 3 - 1ª planta, Edificio de Cristal
35003 Las Palmas de Gran Canaria
Telephone 928 21 93 82/47 - + (34) 928 38 08 66
Fax: + (34) 928. 384 389*

❖ Industrial Property Registry: (now Spanish Patents and Brands Office - Oficina Española de Patentes y Marcas).

There are different ways of protecting industrial property rights: Given the importance of trade names and logos, we will focus exclusively on this aspect:

- **Trade name:** The sign or denomination that identifies a physical person or legal entity in their business operations or which distinguishes their activities from identical or similar activities.

Apply to the Spanish Patents Office (Oficina Española de Patentes y Marcas).

<p><u>MADRID</u> Oficina Española de Patentes y Marcas C/ Paseo de la Castellana, 75 28046 MADRID</p> <p>+ (34) (91)792 58 04 / + (34) 902 157 530 Correo Electrónico: informacion@oepm.es www.oepm.es</p>	<p><u>Gran Canaria:</u> Consejería de Empleo, Industria y Comercio del Gobierno de Canarias. <i>Fomento Industrial</i> C/ León y Castillo, nº 200 Edf. Servicios Múltiples III Planta 2ª 35071 Las Palmas de Gran Canaria</p> <p>Tel: + (34) 928 899 285 ; + (34) 928 899 304</p>
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