FRANCE		
Step one.	**Decide on the most appropriate company structure.**	The information here refers to how to incorporate a *Société par Actions Simplifiée* or "SAS" or a *Société à Responsabilité Limitée* or "SARL. In both, the company is legally separate from the people who run it and has separate finances from the personal ones. The main differences are between (i) the statutory freedom of the SAS and the legal requirements of the SARL's articles of association, and (ii) the tax and social security status of the director. Alternative options include the *Société Anonyme* or "SA", a corporate form that is now almost exclusively used by companies making public offerings and most rarely *Société en Nom Collectif*, *Société en Commandite Simple*, *Société en Commandite par Actions*.
Step two.	**Choose a name.**	Before choosing Company's name, make sure it does not already use (i) as a registered brand (we advise to proceed with an availability search and ask a lawyer for interpreting search results), (ii) by a well-known existing active company with similar activities (risk of unfair competition through parasitism).
Step three.	**Appoint directors.**	In SARL, the director (one or more), called *Gérant*, is necessarily a natural person, associate or not. In SAS, the company is managed by a chairman, called *Président*, natural person or legal entity, associate or not, and one or more managing director, called *Directeur Général* and *Directeur Général Délégué*, can also be appointed. The article of association may also provide for a Board.
Step four.	**Decide on shareholders and the amount of capital**	Businesses need at least one shareholder. The SARL with a sole shareholder is called SARLU, and the SAS, SASU.

		Amount minimum of capital 1€. authorised contributions: in cash, in kind or in industry (i.e. : (i) for a contribution in kind an auditor has to be appointed, (ii) the contribution in industry do not contribute to the formation of share capital, it gives also shares which are not transferable) Companies must also identify their PSCs (also known as 'beneficial owners', *Bénéficiaires effectifs*).
Step five.	**Have a registered address.**	Companies must use a physical location rather than a PO Box address. It can be the address of the legal representative, the workplace or a business registered office.
Step six.	**Choose the corporate purpose** **Apply for and obtain any necessary licences or permits.**	The corporate purpose of the company has to be determined by the Article of Association ("AoA"). Certain activities in France require additional licences or permits. It does not exist a full list but this list can help.
Step seven.	**Prepare AoA and internal management rules.**	Businesses must agree on how their company will be run and establish the rules and regulations for their internal management, such as how directors will be elected. General rules are comprised in Articles of Association, however, shareholders often opt for agreeing additional rules and terms of their engagement through shareholders' agreements, which are not published on the Register of Companies. In SARL, most of the legal rules are imperative: approval of new associates, appointment and dismissal of the managing director, matters requiring the unanimous agreement of the associates…
Step eight.	**Register the company with Commercial court (*tribunal de commerce*)**	To register a company in France, you need to : 1. Publish a notice in a legal notices publication and BODACC 2. File with registry the following documents:

		- Articles of Association with, in annex, a list of acts performed on behalf of the company being formed - In SAS, names of shareholders - Bank certificate (for contributions in cash) - If the appointment of the legal representative, if necessary other director(s), is not decided in the AoA, copy of the decision of the shareholders - ID of legal representative, if necessary other director(s), (if it is a legal entity, its registration and the ID of its legal representative) - declaration of non-conviction by the legal representative, if necessary each other director(s), - A document justifying the regular occupation of the registered office (lease, domiciliation contract, energy bill, telephone bill, etc.) - Declaration of the PSCs (also known as 'beneficial owners', "Bénéficiaires effectifs"). - Power of attorney Publication and filling with the registry cost about €550-650 set up a SARL or SAS. Registrations are usually completed within 48 hours but to be cautious, expect a week.
Step nine.	**Check record keeping rules.**	Order and have the registry of meetings and share transactions certify by the commercial court (even possible with electronic registers)