



## COMPANY FORMATION IN TUNISIA

### MAIN FORMS OF COMPANY/BUSINESS IN TUNISIA

<p>Les formes juridiques de sociétés les plus utilisées par les étrangers sont :</p> <ul style="list-style-type: none"> <li>• Suarl : Société Unipersonnelle à responsabilité limitée (01 associé)</li> <li>• Sarl : Société à responsabilité limitée (au moins 2 associés)</li> <li>• SA : Société anonyme (au moins 07 actionnaires)</li> </ul> <p>D'autres formes existent en Tunisie d'une utilisation plus ou moins courante :</p> <ul style="list-style-type: none"> <li>• PP : Entreprise de personne physique</li> <li>• SCA : Société en commandite par actions</li> <li>• SNC : Société en nom collectif</li> <li>• SCS : Société en commandite simple</li> <li>• SP : Société en participation</li> <li>• SC : Société civile</li> </ul>	<p>The legal forms most commonly used by foreign companies are:</p> <ul style="list-style-type: none"> <li>• Sole Limited Liability Company: 01 associate</li> <li>• Limited Liability Company: 02 associates minimum</li> <li>• Public Company: 07 shareholders minimum</li> </ul> <p>Other forms exist in Tunisia a more or less common use:</p> <ul style="list-style-type: none"> <li>• Individual company</li> <li>• Company limited by shares</li> <li>• Company with common name</li> <li>• Company simple limited</li> <li>• Participating company</li> <li>• Civil Society</li> </ul>
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### SPECIFIC TAX CONCERNS RELATED TO ESTABLISHING A COMPANY

For offshore entities, establishing a company is tax free. The only request is for payment of formalities expenses, typically estimated at approximately 300 €.

### LEGAL ISSUES RELATED TO ESTABLISHING A COMPANY

<ol style="list-style-type: none"> <li>1. Obtention de l'agrément (APII, APIA, CEPEX ou autre)</li> <li>2. Rédaction et enregistrement des actes juridiques</li> <li>3. Ouverture de la patente fiscale</li> <li>4. Formalités d'immatriculation de l'entreprise au Registre de Commerce</li> <li>5. Formalités de publication et de communication</li> </ol>	<ol style="list-style-type: none"> <li>1. Obtaining approval (APII, APIA, CEPEX or other)</li> <li>2. Writing and recording legal documents</li> <li>3. Opening of the license tax</li> <li>4. Registration formalities of the company in the Trade Register</li> <li>5. Formalities of publication and communication</li> </ol>
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### CULTURAL CONCERNS RELATED TO ESTABLISHING A COMPANY

Respect of societal rules, human rights, and the rights of children are requested.

### OTHER COUNTRY-SPECIFIC ISSUES RELATED TO ESTABLISHING A COMPANY

No specific legal issues exist for the establishment of a new company, neither for the shareholders nor for the manager.

