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**Factsheet: Main Business Entities in Greece**

Full title	Anonymos Eteria	Eteria Periorismenis Efthynis	Omorrythmos Eteria	Eterorrythmos Eteria	Ipokatastima	Nomou 89
<b>Translation</b>	Societe Anonyme	Limited Liability Company	Unlimited Liability Partnership	Limited Liability partnership	Branch	Law 89 (off shore)
<b>Short title (translation)</b>	AE (SA)	EPE (Ltd)	OE	EE	-	N.89 (L.89)
<b>Under Dutch law</b>	Naamloze vennootschap (NV)	Besloten vennootschap (BV)	Vennootschap onder firma (VOF)	Commanditaire vennootschap (CV)	Branch	Off shore
<b>Legal entity</b>	Yes	Yes	Yes	Yes	No	Yes
<b>Formation</b>	By notarial deed and publication in Government Gazette		By private instrument and registration with Court of First Instance		Registration with Ministry of Development	Registration with various ministries
<b>Fixed capital</b>	Yes	Yes	Yes	Yes	-	No
<b>Minimum capital</b>	60,000 EUROS	18,000 EUROS	No	No	-	No
<b>Limited Liability</b>	Yes, but not for the board of directors	Yes, but not for tax obligations and for the administrators	Unlimited	Unlimited for at least one partner	Yes, but not for the representative	-
<b>Titles of ownership</b>	Metoches (shares)	Meridia (shares)	No	No	No	No
<b>Transfer of participation</b>	Either by notarial deed or by private agreement both of which are deposited at the competent tax office	By notarial deed and amendment of articles of association	By private agreement		-	-
<b>Minimum nominal value of titles (EURO)</b>	0.30	30	-	-	-	-
<b>Form of management</b>	Board of Directors	One or more Administrators	Collective by all participants but one or more Administrators may be appointed		Representative	Director
<b>Resolutions at general meetings</b>	Majority of capital	Majority of capital and partners	Usually must be unanimous		-	-
<b>Income tax assessed on</b>	← Company for undistributed profits →				Withholding taxes apply	No