



## 2009 Survey

*Prepared for:*  
European Commerce Registers Forum

*Prepared by:*  
The Swedish Companies Registration Office

*June, 2010*  
*Revised September, 2010*



## Summary

The Swedish Company Registration Office has conducted six surveys on behalf of the European Commerce Registers Forum (ECRF)<sup>1</sup> in 2003, 2006 to 2009 and now 2010. This year the ECRF worked together with the World Bank on the use of information technology which resulted in a focus chapter in this report.

The primary goal with these surveys is to gather and compare registrars annually with the intent of encouraging improvement on company registration practices throughout Europe.

The web-based survey form was sent to ECRF, CRF<sup>2</sup> and other business registration organizations on January 15, 2010. The participants were asked to answer the questions as of December 31, 2009 and with respect to the four most common company types: Sole Trader, General Partnership, Private Limited Company and Public Limited Company.

The questionnaire was completed by 41 registrars of which 12 are CRF members and 29 are ECRF members (see table of participating organizations).

The 2 main chapters of this report is the chapter with diagrams for comparisons between the registrars and the chapter that describes the use of information technology. The other chapters describe the questionnaire and the response rate and include a discussion on the construction of the diagrams. The appendix contains 1) the cover letter, 2) presentation of selected tables and graphs and 3) summary tables on group level.

Australia, Canada, Denmark, Hong Kong, Ireland, New Zealand, Norway, Singapore and United Kingdom are ranked among the top ten countries where it is easy to start a business in the World Bank report 'Doing Business 2010'. Their ranking was largely unchanged from the previous year.

For questions regarding the survey, please contact Annika Bränström, [annika.branstrom@bolagsverket.se](mailto:annika.branstrom@bolagsverket.se) or Dan Gustafsson, [dan.gustafsson@bolagsverket.se](mailto:dan.gustafsson@bolagsverket.se).

The report was revised in September 2010.

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<sup>1</sup> European Commerce Registers Forum, <http://www.ecrforum.org/>

<sup>2</sup> Corporate Registers Forum, <http://www.corporateregistersforum.org/>

## Participating organizations

	Country	Name of registry	Contact
1	Austria	Federal Ministry of Justice of Austria	Dr. Peter Hubalek
2	Belgium	The National Bank of Belgium	Dirk Tuymans
3	Croatia	HITRO.HR	Andrea August
4	Czech Republic	Ministry of Interior of the Czech Republic	Radek Horacek
5	Denmark	Danish Commerce and Companies Agency	Ole Blondal
6	Estonia	Centre of Registers and Information Systems	Maris Tudre
7	Finland	National Board of Patents and Registration of Finland (NBPR)	Sakari Kauppinen
8	France	National Institute for Industrial Property (Institut National de la Propriété Industrielle)	Yves Parent
9	Georgia	National agency of public registry	Mari Khardziani
10	Germany	Ministry of Justice of North Rhine-Westphalia (Justizministerium des Landes Nordrhein-Westfalen)	Norbert Pott
11	Guernsey	Guernsey Registry	Mark Whiteley
12	Hungary	Budapest METROPOLITAN Court	Dr. Judit Pápai
13	Ireland	Companies Registration Office (CRO)	Philip Gallagher
14	Italy	The Union of Italian Chambers of Commerce (Unioncamere S.c.p.a)	Vito Giannella
15	Jersey	Jersey Financial Services Commission	Julian Lamb
16	Latvia	The Register of Enterprises of the Republic of Latvia	Guna Paidere
17	Liechtenstein	Office of Land and Public Registration (Grundbuch- und Öffentlichkeitsregisteramt - GBOERA)	Dr. Bernd Hammermann
18	Lithuania	State Enterprise Centre of Registers	Ieva Tarailiene
19	Luxembourg	Commercial and Companies' Register (Registre de commerce et des sociétés - RCS)	Yves Gonner
20	Netherlands, The	The Netherlands Chamber of Commerce (KvK NL)	Ricco (J.H.) Dun
21	Norway	The Brønnøysund Register Centre	Erik Fossum
22	Romania	National Trade Register Office	Balaci Rodica
23	Serbia	Serbian Business Registers Agency (SBRA)	Snezana Tosic
24	Slovenia	Supreme Court of the Republic of Slovenia	Katarina Vodopivec
25	Spain, association	The Association of Land and Mercantile Registrars of Spain (Colegio de Registradores)	Juan Pablo Garcia Yusto
26	Spain, central	The Central Mercantile Register (Registro Mercantil Central)	José Luis Benavides del Rey
27	Sweden	Swedish Companies Registration Office (Bolagsverket)	Annika Bränström
28	Switzerland	Federal Office of Justice Federal Commercial Registry Office	Nicolas Turin
29	United Kingdom	Companies House	Lynn Lynch
30	Australia	Australian Securities and Investments Commission	Roseanne Bell
31	Canada	Corporations Canada	Mr. Richard Shaw
32	Cook Islands	Financial Supervisory Commission	Ngametua Arakua
33	Hong Kong	Companies Registry	Ms. Ada Chung Lai-ling
34	Mauritius	Companies Division	Ms. Divanandum (Prabha) Chinien

	<b>Country</b>	<b>Name of registry</b>	<b>Contact</b>
35	New Zealand	Ministry of Economic Development	Justin Hygate
36	Pakistan	Securities and Exchange Commission of Pakistan	Mr. Mohammed Yomes Khan
37	Rwanda	Rwanda Commercial Registration Services Agency	Kabera Eraste
38	Singapore	Registry of Companies and Businesses	Ms. Juthika Ramanathan
39	South Africa	Office of the Registrar of Companies and Close Corporations, CIPRO	Joey Mathekga
40	Sri Lanka	Department of the Registrar of Companies	Dias Karunaratne Hettiarachchi
41	United Arab Emirates	Department of Economic Development	Hamad Salem Al Neaimi

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## About the survey

### Survey areas

The questionnaire is partitioned in 2 sections. Part A contains questions which rarely change and part B contains questions which often changes or that has had a change of wording.

The survey questions are categorized into eight groups:

- Organization;
- Company registration process;
- Business terminations;
- Annual accounts;
- Online services;
- European companies;
- Share capital;
- Cross border transfers and mergers
- Data on registrations.

### Respondents

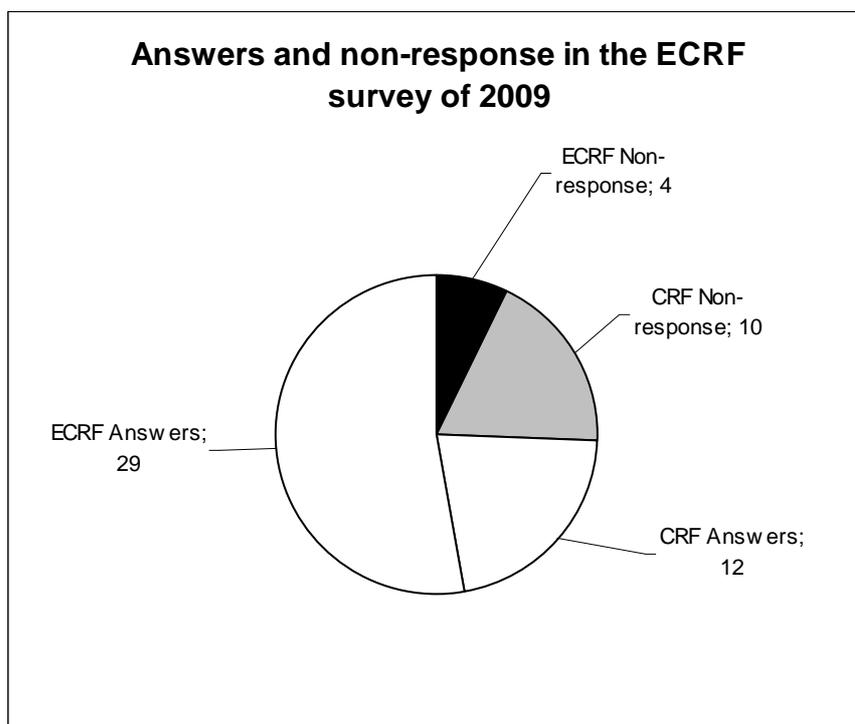
The survey is based on answers from business registries in ECRF, CRF and other business registration organizations (Figure 1). Answers were obtained from 55% of the CRF members (12/22) and from 88% of the ECRF members (29/33).

It is noted that Spain has 2 respondent registries; 'The Central Mercantile Register' (henceforth Spain Central) and 'The association of Land and Mercantile Registrars' (Spain Association) with 62 offices. Furthermore The National Bank of Belgium has given answers on annual accounts.

### Definition of scope of report

All the tables and diagrams in this summary report are based on the present or previous surveys. Information not directly present in the registries' answers to the survey questions has been left out from the report.

**Figure 1 – Answers and non-response**



**Purpose and process of benchmarking**

The reason for using benchmarking is to encourage and assist improvement and exchange of ideas.

The process of benchmarking has 3 major components; comparing against others, identifying best practices and implementing the best practices in the own organization. This report focuses on the comparison step.

**Figure 2 – The process of benchmarking**

Preparatory work	<ul style="list-style-type: none"><li>• Find areas of improvement</li><li>• Identify what to compare</li></ul>
Benchmarking	<ul style="list-style-type: none"><li>• Measure the registries</li><li>• Compare the registries</li><li>• Find best practices</li><li>• Implement best practices</li></ul>

## Diagrams for comparison between registries

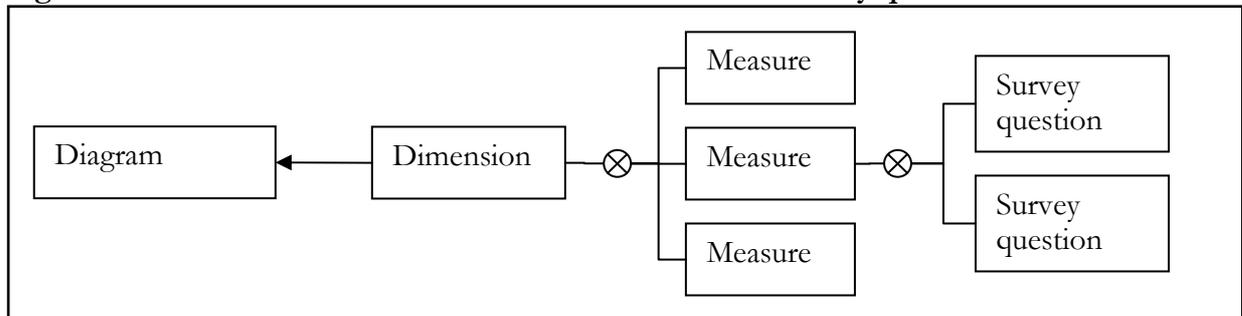
### Introduction

This part of the report shows several examples of how a comparison between business registries can be made. The comparisons are based on the answers to questions in this year's survey.

The basic comparisons are made on what is here called a dimension, which is composed of several questions that are arithmetically combined, usually by allotting points to certain answers and summing the points. Any such dimension is broken up into 1 or more measures. Each measure combines several questions into a number, and these numbers are added to one final number that represents the whole dimension. In any statistical benchmarking a documentation of the combination process is important in understanding what the dimension stands for (see chapter "The construction of the dimensions used in the diagrams").

The choice of dimensions to display (e.g. percent of companies who files their annual accounts on time) is NOT meant to indicate that these are the most important areas to compare on. The choice has been made to illustrate the benchmarking method and to expose the possibilities of comparisons.

**Figure 3 – How the dimensions are constructed from the survey questions**



**Diagram on online services, processing time, easy to pay, expensiveness**

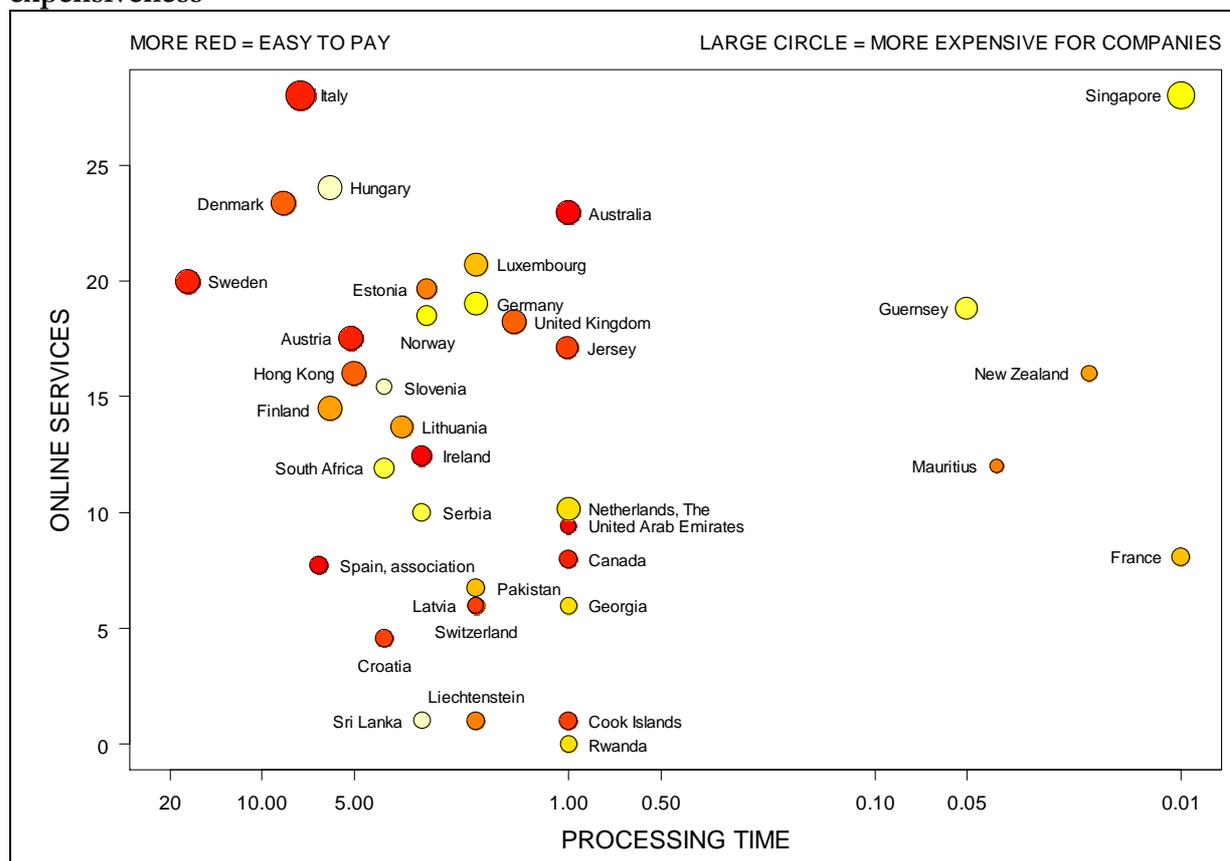
The dimension ‘online services’ is composed of the possibility to register completely online, how many information services (from a list) that is available from the registry’s website, and the extent of documents submitted electronically.

The dimension ‘processing time’ is the averaged time in days for company formation and for registering changes in a company.

The dimension ‘easy to pay’ is derived from how many regular and online payment methods that the registry accepts. This dimension has been color-coded with red meaning more available payment methods and light yellow meaning fewer available payment methods.

The dimension ‘expensiveness’ is composed from several questions on what fees are collected and what paid website services are available.

**Figure 4 – Visualization of benchmarking on online services, processing time, easy to pay, expensiveness**



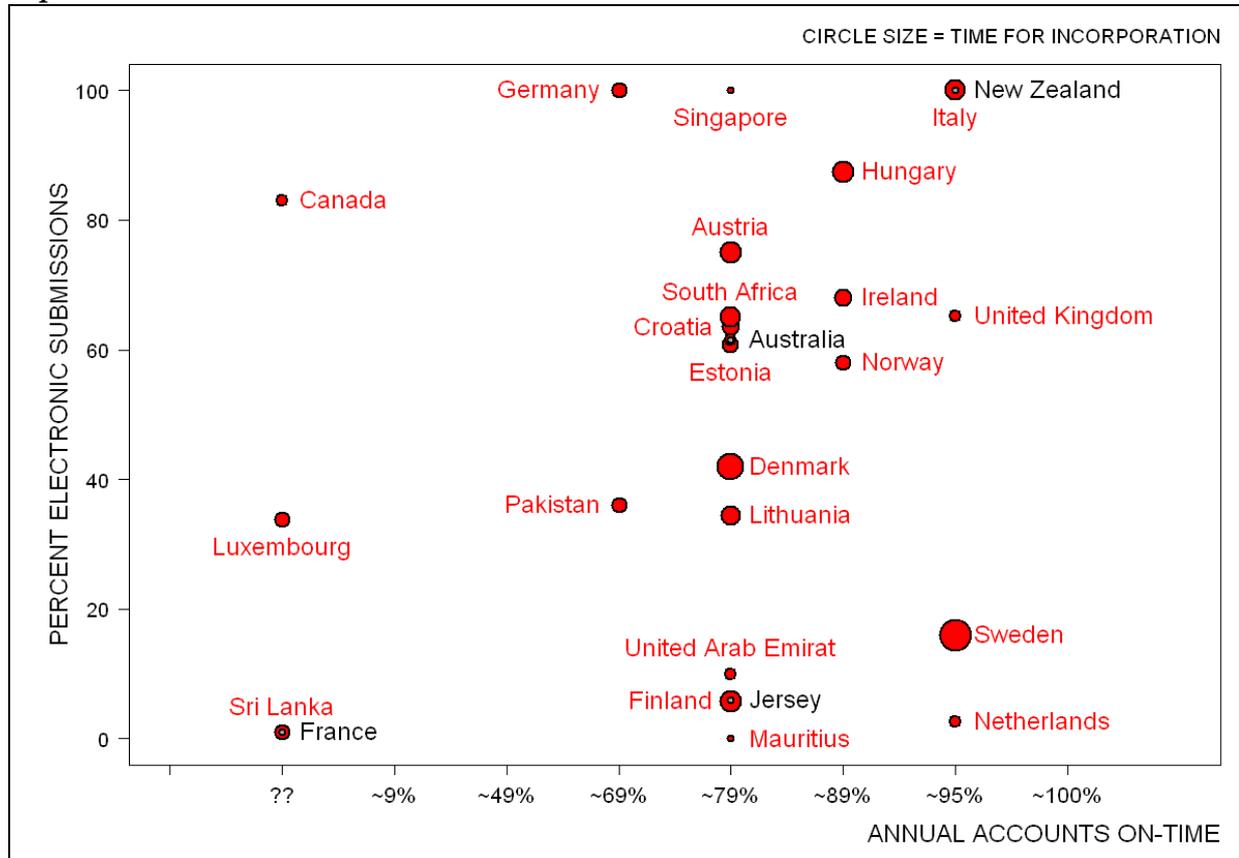
**Diagram on time for incorporation, electronic submissions and annual accounts on time**

The dimension ‘processing time for incorporation’ is taken directly from the related question.

The dimension ‘electronic submissions’ is based on how many documents that are submitted electronically to the registry.

The dimension ‘annual accounts on time’ is based on the registries’ answers on the related question. Here is an example of how to include registries who have not answered the question, or to whom it do not apply.

**Figure 5 – Visualization of benchmarking on online services, processing time, easy to pay, expensiveness**



**Diagram on annual accounts on time, time for incorporation and accepted formats for annual accounts**

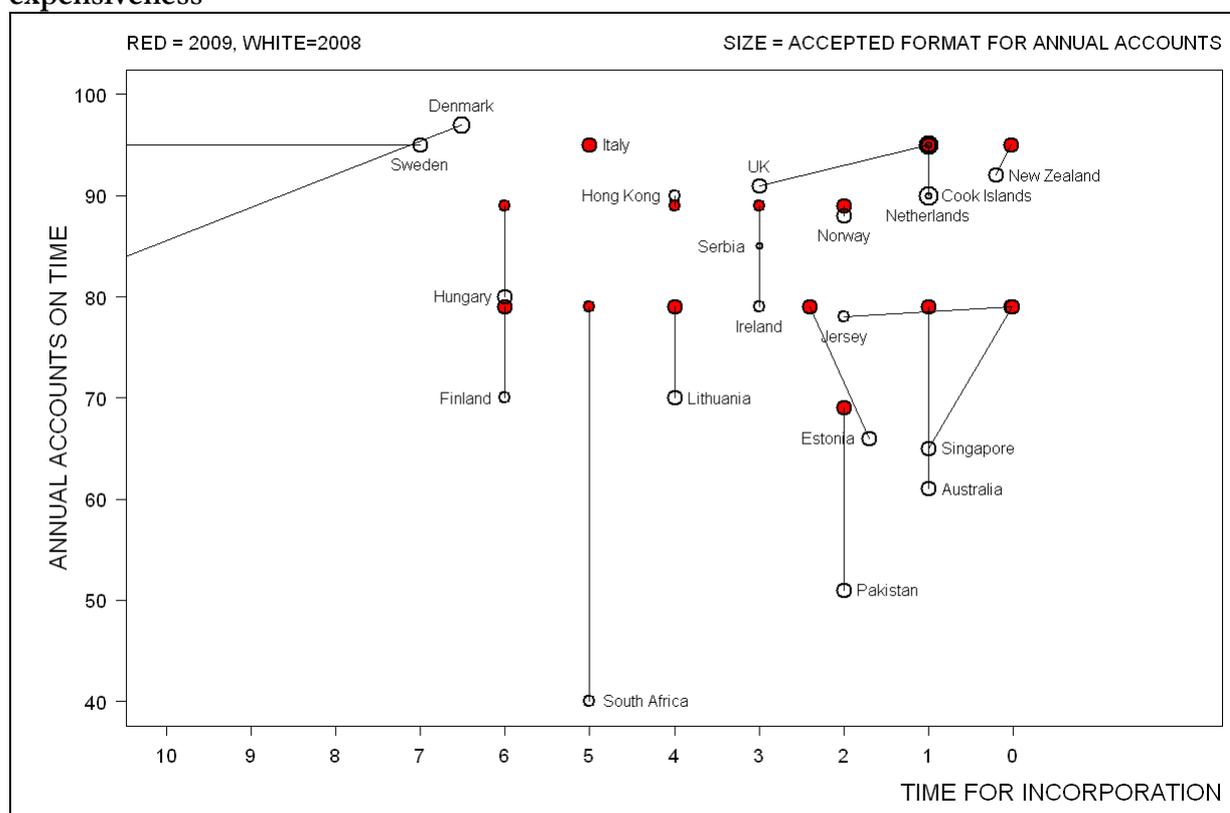
The dimension ‘annual accounts on time’ is based on the relevant survey question. In this years survey the answer alternatives has been categorized in intervals. Previous years an exact figure was used. The lowest interval limit was used as a figure from this years survey answers.

The dimension ‘time for incorporation’ is essentially the same as time for incorporation in the previous figure (**Figure 5**). Denmark’s and Sweden’s answer for 2009 are outside the diagram.

The dimension ‘accepted format for annual accounts’ is based on the question of how many formats for annual accounts is accepted.

The time dimension added here is to show the progress from last year on these dimensions. The questions wording has not changed since last year.

**Figure 6 – Visualization of benchmarking on online services, processing time, easy to pay, expensiveness**



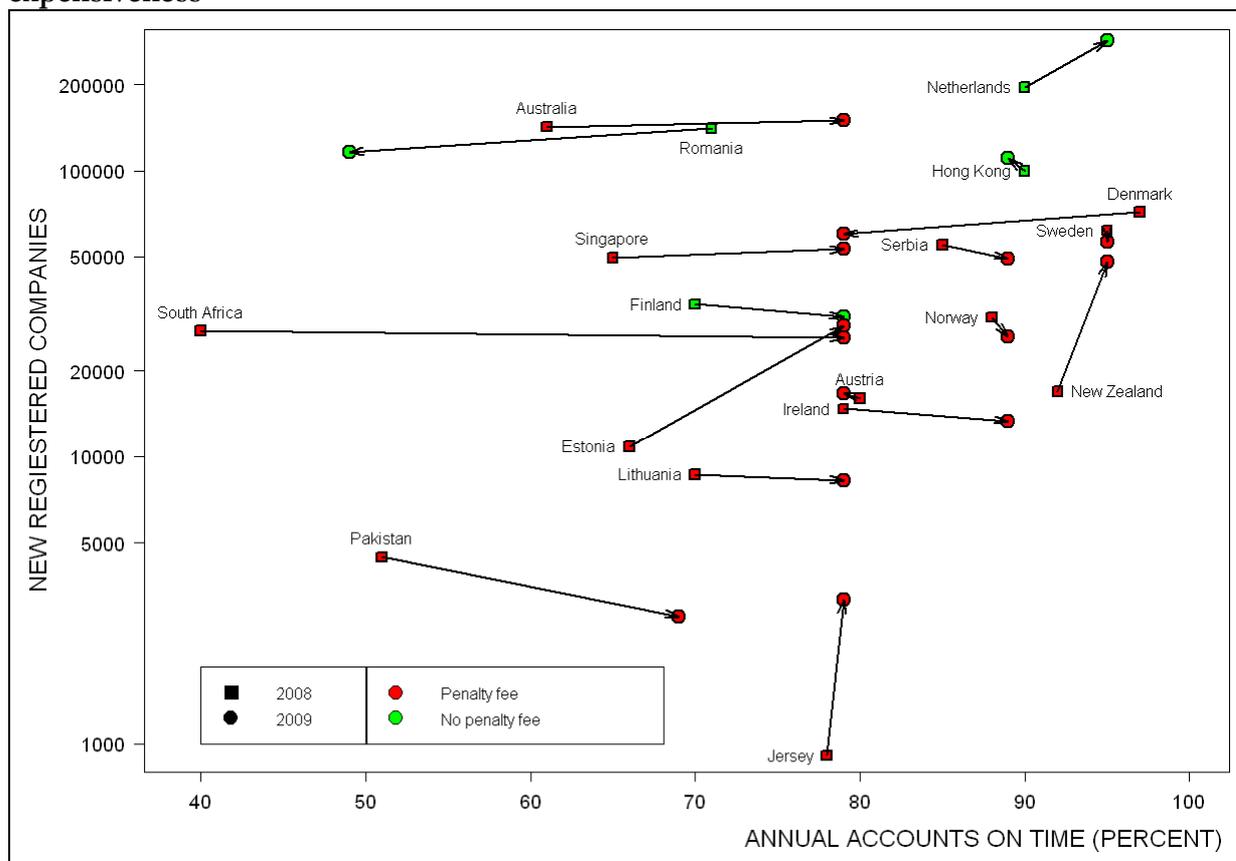
**Diagram on new registered companies, annual accounts on time and penalty fee**

The dimension ‘new registered companies’ is taken directly from the relevant question.

The dimension ‘annual accounts on time’ is based on the relevant survey question. In this years survey the answer alternatives has been categorized in intervals. Previous years an exact figure was used. The lowest interval limit was used as a figure from this years survey answers.

The dimension ‘Penalty fee’ is taken directly from the relevant question.

**Figure 7 – Visualization of benchmarking on online services, processing time, easy to pay, expensiveness**



## Focus chapter: The use of Information and Communications Technology in the business registration

### Introduction

The World Bank Doing Business Team and the ECRF jointly developed a separate focus area survey directed to the ECRF members. The goal was to find the best practices of the registries when using Information and Communications Technology in the registry process. The separate survey addressed the following issues in business registration:

- The implementation and use of ICT solutions
- What type of ICT solutions have been used
- Costs and Benefits of ICT reforms
- Lessons learned that can be applied to other countries

The survey was developed by Yara Salem from the World Bank, Pamela Cotter from the UK registry and Dan Gustafsson from the Swedish registry. The survey was produced by the Swedish registry and the answers were collected from the 15<sup>th</sup> of January to 18<sup>th</sup> of March. The analysis was made by the World Bank Doing Business Team. Yara Salem prepared the chapter based on the respondents' answers. The analysis reflects both how the respondents interpreted the questions and how the analysts interpreted the answers given.

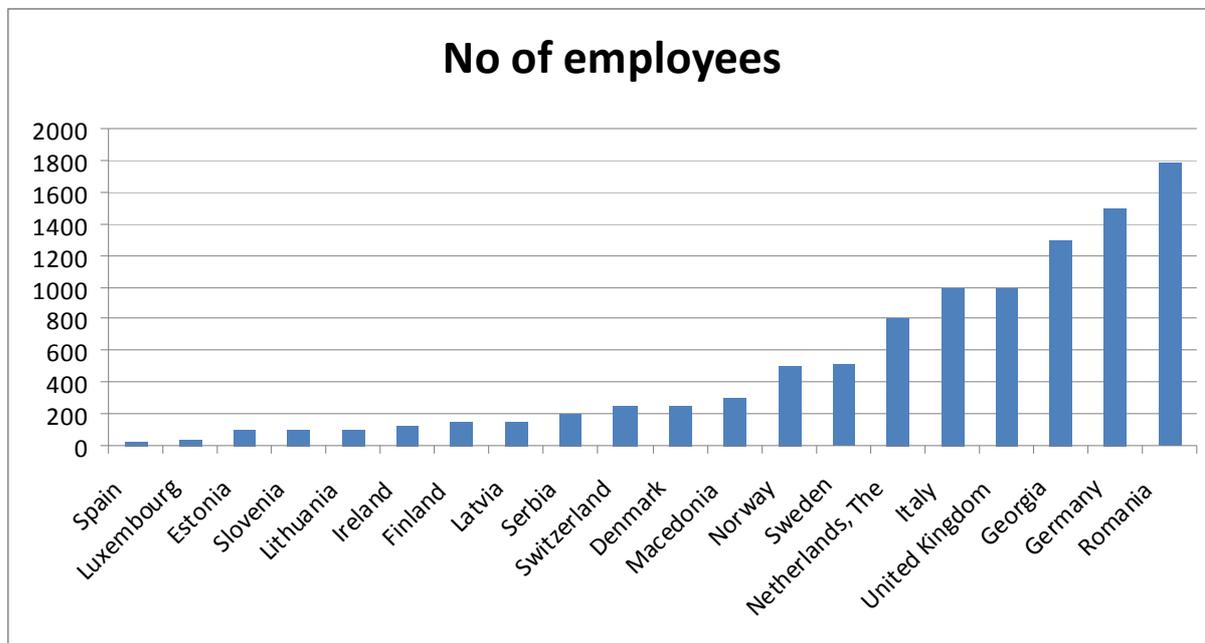
### Summary

This chapter provides a summary of the results of the WB-ECRF survey on the use of ICT in the business registration process, provided for the European countries that are members of the European Registry Forum (ECRF) and covered in the Doing Business report. These countries are: Italy, Lithuania, Luxembourg, Macedonia, Romania, Sweden, Norway, Latvia, Spain (The Central Mercantile Register), Slovenia, United Kingdom, Georgia, Estonia, Switzerland, Germany, Denmark, Ireland, Czech Republic, Netherlands, Finland, and Serbia.

**Registry Size**

The staff number ranges greatly between 1,787 in Romania to 30 in Spain.

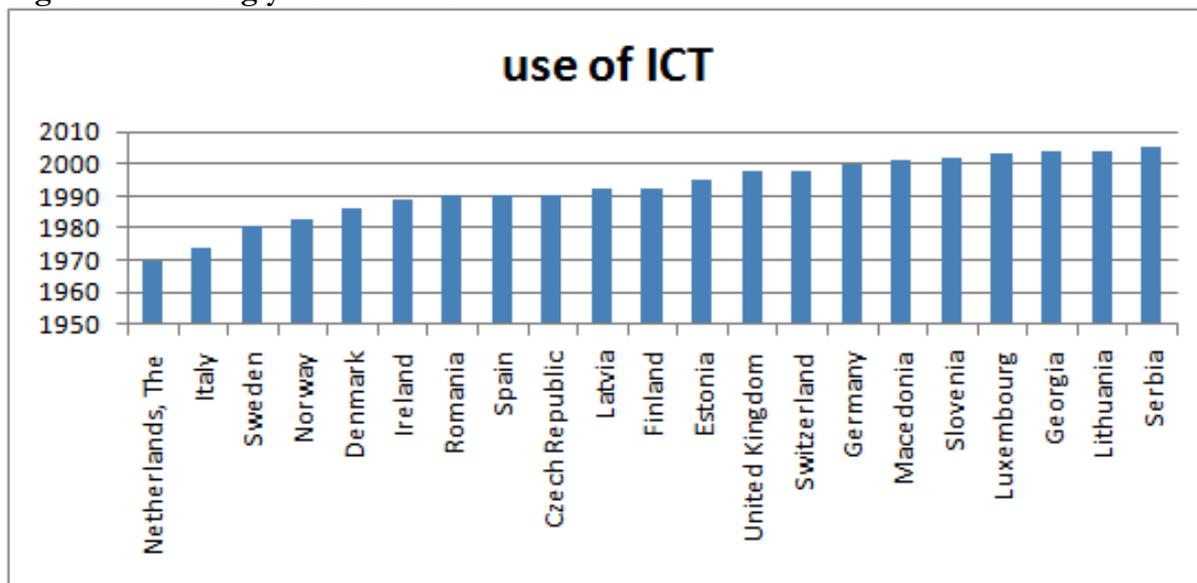
**Figure 8 – Staff number of respondents**



**ICT usage at the registry**

The earliest ICT systems were put in place in the 1970s in Netherlands and Italy, in 1980s in Sweden, Denmark, and Ireland. In the 1990s they were developed in Romania, Spain, the Czech Republic, Latvia, Finland, Estonia, UK and Switzerland. In 2000s they were used in Germany, Macedonia, Slovenia, Luxembourg, Georgia, Lithuania, Serbia respectively.

**Figure 9 – Starting year for use of ICT**



Focus chapter: The use of Information and Communications Technology in the business registration

### ICT systems development

Most IT systems were developed in-house and locally.

### ICT system as part of e-government strategy

The systems were usually part of a wider E-government strategies that started in the 2000's, for example in Lithuania, Luxembourg, Romania, Norway, Slovenia, Estonia, the Czech Republic and the Netherlands. Work is still ongoing on such strategies in Sweden, Germany and Denmark.

### Legally liable for the information contained in the company registry

The responsibility for the exactness of the data submitted to the register lies with the company representatives including data update. The responsibility for correct registration of the data in the register lies with the register.

### Tracking system for company life

Out of 21 countries who responded, only 10 can verify the status of the company. Usually the registry checks if the company submits annual accounts. In Serbia and Slovenia, if the company does not submit annual accounts in 2 years it is struck off the register. In Italy it is struck off after 3 years. In Luxembourg and Finland it is done after 10 years. Estonia, Ireland and the Netherlands also strike off the company after failing to file annual accounts. In Germany, Denmark and Switzerland, the registries get informed about company liquidation, etc from courts and then they remove the companies from their registered company's list. In others, announcements about company liquidation are published and in such event the registry can remove them from its list. In Lithuania, Macedonia, Norway, Latvia, UK, Georgia, and Czech Republic, there is no system to follow up on the company status.

Slovenia has an elaborate criteria to decide on the company state of activity: the registry establishes that company is not operating if: 1) company does not present annual report to the agency consecutively for 2 years, 2) company is not taking over postal shipments on its business address, 3) the competent authority (e.g. inspection) establishes, that the company is actually not operating on the business address, registered in Business register 4) the company business address, registered in Business register is owned by another person, and this person did not give permission to the company for operating on this address. The Companies Act authorizes Register courts (for companies) and Agency (for sole proprietorships) to delete entities that meet the abovementioned criteria from the register.

### Usage of PDF or XBRL for filing, sending, managing and storing Annual Accounts

16 out of 21 countries use PDF or XBRL for filing, sending, managing and storing Annual Accounts.

**Italy** started using PDF with online filing in 2001, and XBRL in 2009 which became mandatory in 2010.

**Luxembourg** uses PDF format. Annual accounts can be filed electronically in PDF format since October 1, 2009, and work is underway to develop a new database for accounts filing and storage that will become operational in 2011.

**Macedonia** uses standard web filling and alternately Excel files for submitting Annual Accounts. Currently, it is testing the use of XBRL format.

**Sweden** uses XBRL formats since July 2006.

Focus chapter: The use of Information and Communications Technology in the business registration

**Norway** uses Accountant Filing-programs for electronic submission of 80 % of the annual accounts via Altinn, doc, dot, rtf, txt, xls, jpg, gif, png, and doc. PDF format can be also used to file the annual accounts since 2003.

**Latvia** uses TIF, PDF, and XML for filing.

**Slovenia** files managed and store annual accounts in PDF format.

**The UK** uses XBRL since 2006 and is moving to iXBRL.

**Estonia** uses both PDF and XBRL for filing annual reports. PDF filing started in 2003 and XBRL for filing, sending, managing and storing annual reports in January 2010 and will be mandatory this year.

**Denmark** uses both XBRL that became operational few years ago as well as paper.

**The Czech Republic** uses PDF.

**The Netherlands** uses both PDF and XBRL that started in 2005.

**Finland** uses PDF since 1997.

**Romania, Spain, Georgia, Switzerland, and Germany** do not use either system for annual accounts.

**Ireland** is currently piloting a scheme on the feasibility of using XBRL format. Serbia just started using the XBRL format (encrypted) in 2010.

In general, the benefits of using XBRL as an international standard for the filing of data is that it provides an easier and more productive way of handling annual accounts both for the company as well as the registry. Using XBRL has resulted in less use of paper, reduced cost (no paper scanning, etc at the registry and reduced cost for companies in terms of the cost of bookkeeping and auditing when their software can create XBRL-reports automatically), faster analyzes of data and easier usage. However countries like Sweden and Denmark who started using the system a few years ago did not feel these benefits due to the slow adoption of the standard.

### Online registration of Limited liability Companies

In 9 out of 21 countries Limited Liability companies cannot be registered online. In the rest of the countries online registration is available or underway. Online registration can be conducted by the company itself, registry or public notaries. Italy started online registration in 1996 followed by Denmark in 1998, then UK in 2001, Sweden in 2006, Norway and Estonia in 2007, Romania and Slovenia in 2008, Luxembourg in 2009, Lithuania and Macedonia in 2010.

(\*Only Italy, Denmark and Slovenia have an integrated online system that links the company registry with all relevant entities including tax, labor, etc.)

### E-payment availability

7 out of 21 countries do not have e-payment systems in place. However 3 out of 8 are embarking on such system. Germany and Serbia e-payment systems are set to start in 2010. In Romania and Switzerland a system is underway and is planned to start in 2011.

The remaining 13 countries have systems in place: UK started the implementation of e-payment systems in 1998, Italy and Ireland in 2001, Slovenia and Spain in 2003, Sweden in 2005, Estonia, Lithuania, Luxembourg and Georgia in 2007 and Finland in 2010. Denmark has no registration fees but any associated costs can be paid by credit card online.

### E-signature availability

6 out of 21 countries do not have e-signature systems in place. Two of them, the Netherlands and Serbia are working on developing such systems that will be operational in 2010. In Switzerland the chance of using E-signature will be enhanced in 2013 when online registration will partially be

implemented. For the other 15 countries, implementation dates varied: the Czech Republic started using e-signatures in 2000, Denmark, Ireland and Italy in 2001, Sweden in 2002, Spain in 2003, Estonia in 2006, Latvia, Germany, Norway and Luxembourg in 2007, Romania, and Slovenia in 2008, and Lithuania in 2009.

### E-Signature problems

The development of the e-signature system is usually difficult due to the lack of technical experience in this field. In **Luxembourg**, the Register was the first public authority to use this type of technology. In addition to the system itself, specific legal changes had to be in place to obtain legal security when signing documents electronically. Some countries do not see their current use of e-signature as efficient and thus reconsidering how best to extend its use as part of the ICT strategy.

When developing such a system, it's important that it takes into account; A) implementation modalities such as if it allows several persons to sign on behalf of the company together or by themselves. Moreover, various operating systems (UNIX, Mac OS) and browsers on the client machine can cause problems, sometimes leading to failure of signature application itself; B) security-factors that can be complicated while very useful. E-signatures ensure the authentication of the sender and applicant and the integrity of the content data. However, striking the balance between user friendliness and information security is important; C) Coordination between government agencies and private bank and customers. The e-signature implementation among customers demands an advanced level of technological understanding by the customers and needs a lot of attention from the Register in order to assist customers with its implementation.

From the countries experience, it seems that there are few people acquiring e-signatures and they are mostly used by those who have a more intense activity in relation with the trade register. Customers who contacts the trade register once or twice a year do not seem interested. Penetration of e-signature in areas beside e-banking is still relatively slow but the situation is improving.

### Cost: system development and operation

E-registration system development and operation costs in most countries were covered either by the government, the registry itself (from both charge fees and data access fees), or a combination of both. In cases where the registry funded the development and operation of the system, the registration fees were set in a way that covered such costs. E.g. in **Serbia**, the registry covers its cost 100%. In a few cases, international agencies and the EU funded part of the project as part of a wider ICT development program. The **Latvia** case is interesting as it covered the costs for creation and maintenance of the ER computerized system through a private company that received permission to use the public information stored in the registry.

### Data protection tools at the registry

**Italy, Finland and Sweden** use disaster recovery centers located in different locations to provide backup in the event of a disaster. **Macedonia** is also in the process of setting one up; in the meantime regular disk and tape back-ups are being done.

**Lithuania** separates users into different groups and provides different sets of data to the different groups; it asks consumers to sign a written commitment not to disseminate the information derived and requires frequent password changes. An audit system keeps track of all user actions within the system.

**Luxembourg** makes the data filed with the Register public and available for information purposes. It manages data storage on IT Systems in a high grade security environment.

**Romania** protects the data using firewall as well as using user names and passwords at the level of operation systems and applications, and granting rights (reading and writing) at the level of folders.

**Sweden** provides standard log-in procedures for authorization. The data has a high availability but for reading only. Data backup is done on daily and copies are stored in other location. Also it has virus protection and firewalls.

**Norway** protects its data are by encryptions and firewalls.

**Latvia** uses physical protection by keeping the server is a special with a code-locked door as well as logical protection by making the system accessible to authorized users only. Computer network is protected with a firewall.

**Spain** uses firewalls and certificates of secure server.

**Slovenia** protects its data with regular backups, restricted access to personal data, usage of mirror copies for external access, and usage of different platforms for production register in distribution copy

**The UK** uses IT and physical security measures to prevent access to data.

**Georgia** uses different levels of access structures as well as oracle roles and Grants.

**Estonia** uses three-level IT baseline security system ISKE. The production and development of ISKE is based on the IT Baseline Protection Manual (IT-Grundschrift Handbuch) issued by Germany. The registry implements restrictions to organizational, staff, infrastructural and technical security measures foreseen by this high security class. Estonian Central Commercial Register also uses secure enterprise class database engine Oracle 10g and applications are programmed according to best coding practices. Access to database is restricted to only a very small group of IT administrators and database managers.

**Germany** uses different protecting software and hardware components; firewalls, closed network, connection manager. The responsible official in the business register has to sign changes in the registry electronically.

**Denmark** controls via user rights management who can file what information and most data is public

**Ireland** stores the company information on the register and makes it available to the general public.

**The Czech republic** implements information security according to common information security standards.

**The Netherlands** uses up-to-date IT protection systems.

**Finland** allows data access only from authorized locations, with a user ID and password that provided by the registry. It does not allow direct access to the database; access is allowed only through our application.

**Serbia** uses firewalls, Backups database replicas. It provides copy of all critical data twice a day to 2 different locations and once a week a complete system backup is stored at remote safe place.

### Data protection system for online registration

**Italy** uses advanced digital certificates for every transaction.

**Lithuania** puts limitation of connection by IP address and planning on using e- signature for data submission.

**Luxembourg's** customers have to authenticate by means of an electronic certificate when submitting data electronically to the Register.

**Macedonia** registers public users' IP address and their location.

**Romania** uses e-forms system through qualified electronic signatures.

**Sweden** sends out a confirmation letter to anyone whose data is subject to changes to protect from 'hi-jacking'. An electronic IDs in place and is routinely checked to ensure the validity of the ID used.

**Norway's** mechanism for authentication is through their system 'Altinn'.

**Latvia** uses secure electronic signature. The Register verifies the authenticity of the e-signature.

**Spain** uses firewalls and certificates of secure server.

**Slovenia** uses e-signature. If customer doesn't have E-signature, the customer could send a confirmation on paper by post. The confirmation is to be subscribed by the company representatives. Identity must also match the data in the statute and other documents.

**The UK** uses a proprietary authentication system to prevent fraud by those submitting data electronically.

**Georgia** uses SSL to protect communication with user.

**Estonia** authenticate users by Estonian official smart card based secure ID-card and PKI. ID-cards are compulsory for every Estonian citizen and can be acquired by any Estonian resident.

**Germany** uses qualified digital signatures to secure the authentication and the identity of notary public who submitted the data electronically; this includes a digital certificate that ensures that the author is a notary public.

**Denmark and the Netherlands:** N/A

**Ireland** verified the data through users private ID's (PIN Numbers). Companies can request to 'watch' their company and be notified of any changes filed against their companies.

**Serbia** uses private data only internally, with strong access control (internal PKI system). For new electronic services planned in 2010, it's planning to use other authentication systems (user code/password and/or ID card/token).

**Switzerland:** All information contained in the commercial registry is public and available on internet. After the facts registered are legally effective (electronic publication in the Federal Gazette of Commerce) other government agencies get direct access on the register's data (like the public in general).

### Connections between government agencies

**Italy:** The One-stop shop connects business registration with tax authority, social security, and other entities related to the business start-up process. In 2010, a new portal will be launched called "impresa in un giorno (company in one day). It will allow companies to request authorizations from any public administration (local/regional/central)

**Lithuania:** The Register of Legal Entities informs the Tax Inspectorate and Social Security Authority of the newly registered legal entities and transfers the relevant information.

**Luxembourg:** The Register's web site is linked to a governmental e-portal that aims at facilitating business creation. The Register's IT applications are not directly linked up or connected to IT systems of other governmental agencies.

**Macedonia:** The Register is linked with the tax authority and the commercial banks for issuing tax number and the first bank account. Exchanging XML files using FTP with the Tax authority and web services with banks. They send XML files to Employment agency, Customs authority and Bureau of statistics when registration is complete.

**Romania:** The Register is linked to the Tax authority for obtaining the unique registration code and data from the tax record. Exchange of data is completed in packages/lots through secured channels.

**Sweden:** The personal ID number, official name and address are verified with the Tax Authority, through an online connection. The tax authority verifies that taxes are paid by official representatives for the company. The county administrative board issues commercial traffic licenses, and have access to information on the company's purpose, representatives, filed submissions and also annual accounts. Sweden is researching the possibility to connect to the national address registry, but have not started any processes yet.

**Norway:** The registry is connected to several governmental agencies through the Central Coordinating Register for Legal Entities coordination of basic company information. Basic information are being exchanged using web-services and batch to several connected agencies, such

as: The employer section of Employer/Employee Register, the Register of Business Enterprises, the Register of Foundations, the Register of Non-Personal Taxpayers, Statistics Norway's Business and Enterprise Register, the Directorate of Taxes' register payable in arrears.

**Latvia:** Data is exchanged between information systems, which are designed for different technology platforms. The information system of the Register is designed for Visual FoxPro. XML standard based data exchange interfaces are used in the system and the ODBC connections for other state register databases (Population register, Invalid person-attesting document register, Road Traffic Safety Directorate register, State Unified Computerized Land Register, State Agency for Technical Surveillance registers, State Revenue Service register and others). Such communication is done on Oracle, online service, offline service (XML) and data transfer protocol (FTP).

**Spain:** For the creation of new businesses, the Register is connected with the Ministry of Economy through a web service.

**Slovenia:** AJPES ICT system is connected to other government agencies as: - Population Register - Geodetic Administration - Tax authority - Health Insurance Institute - Pension and invalidity insurance - Employment Service and others - Notary offices - Chamber of crafts For communication, the SOPA/Web Services messaging over government private network and internet are used. Most of communications are synchronous; some functionality is implemented via asynchronous queues. In One Stop Shop system (e-VEM) central application server runs common Workflow which is used for all processes. Different institutions use different technologies, most of them uses Microsoft platforms others uses Unix, Linux and IBM platforms.

**The UK:** Information is made available to other government agencies following incorporation (or the filing of some other transactions). We are currently working with our tax authority to look at how we can together improve the process of registering a new business for the customer, including where we can share information to avoid the customer's needing to register it more than once.

**Georgia:** After new registrations or any change in the registry data, this information is sent to the Tax authority through SOAP web services.

**Estonia:** All state and municipal agencies and judicial institutions can use the Commercial Register information via Internet or e-services; this is in place to avoid having people re-send the same information to different agencies. There are interfaces and web-services with Tax and Customs Board, Health Insurance Fond, Estonian Central Register of Securities, Statistics of Estonia, Land Register, Population Register, Register of Economic Activities, e-Notary and other state institutions in Estonia. On technology side we are using data exchange layer X-Road - secure and standardized IT framework for e-services. The X-Road is a secure web-based data exchange layer, which provides access to the data of different state registers through a unified interface.

**Switzerland:** Other government agencies such as Tax authorities, federal office of statistics, etc. get access to the Register's data for internal use.

**Germany:** The ICT system is connected to the 'Unternehmensregister' which stores the annual accounts. The metadata of the registered information is transmitted via web service secured by SSL certificates. In the future, connectivity is planned with European agencies and platforms.

**Denmark:** In the process of registration of companies, we exchange information with the Tax department, and other agencies.

**Ireland:** No data is sent out to other agencies; however other relevant Government agencies can access and view Registry Data if required.

**The Czech Republic:** With the new company registration process some personal data (e.g. unique name of company, address, and data of physical persons) are verified with other agencies.

**The Netherlands:** Yes. The Register issues the VAT tax number to new sole traders on behalf of the tax office. During 2010-2014 many more connections will be made with other departments.

**Finland:** Information is shared with the Tax Authority through message passing and the Person Registry by web service.

**Serbia:** 'One Stop Shop for Registration' (phase 1) assumes connection between the registry, as a focal point, and the following national level agencies: Tax Authority; Health Fund; Pension Fund. 'One Stop Shop for Registration' (phase 2, planned for 2010) will connect: National Employment Office; National Bank; Statistical Office.

### Cost-saving to the private sector as a result of ICT

In most countries cost saving to the private sector is not calculated but in general the private sector benefited from the e-registration system in terms of a reduction in time and cost to start a business. For example, in **Luxembourg**, the private sector benefited from the 20% reduction in registration fees when using electronic filing. In countries like **the UK and Romania**, cost saving is not quantified but mainly the private sector benefited from cost reduction as new efficiency and speed in interactions with the Register. In most other countries, no additional follow-up was taken after the completion of the project to calculate the cost-saving, so such data is not available.

Some countries, however, have calculated the cost saving to private sector of their ICT project reforms:

**Macedonia** had a cost saving of 2,000,000 EUR annually (10,000\* 200 EUR) from new registrations annually.

**Norway's** system has resulted in reducing administrative barriers by 10% between 2006 and 2009 and thus increases in electronic filing in this period from 10 % to 24 % in average, which amounted to 10 million Euros.

**Slovenia** estimated its private sector's saving at 10.2 million EUR on an annual basis.

**Netherlands'** cost savings amounted to 6 million EUR annually (1 hour per new business \* 75.000 / year \* EUR 80 / hr).

**Serbia's** private sector's saving was estimated at about 300,000 EUR annually.

### ICT reform impact

In general, the ICT reforms did not have a causal direct impact on the number of company registered. Countries experienced different impacts as a result of ICT reforms as such:

In **Macedonia**, the number of new registered companies increased, and registration time was decreased from 45 days to 4 hours. Reforms in **Sweden** shortened registration time and enhanced the data quality. **Norway's** reforms resulted in higher quality of the registered information as well as easier data management. **Germany's** reforms resulted in enhanced transparency in the business registry. **The Netherlands'** reforms resulted in saving time and enhancing the public image of the government agencies who took part in the reform. **Ireland's** reform enhanced services offered to customers. **Romania's** reform had a growing impact on business registration with an increase of approx. 1% which is currently increasing. In **Switzerland** the implementation of ICT has caused a significant acceleration and unification of the registration process and has improved the public access to the register's data.

**The UK's** reforms resulted in an increase in the number of business incorporated online. Within the first year, the service quickly grew to around 40% of incorporations being carried out electronically to 60% in 2 years and has grown up to 95% now. The reform costs were recouped within 18 months of launch due to rapid customer take-up. **Estonia** had a very similar experience as the usage of portal increase rapidly from 28% in 2007 to 40% in 2008 to 65% in 2009.

**Slovenia's** reforms resulted in an increase in the number of registered companies in 2009 compared to year 2008 by 6%. **Serbia's** reform resulted in an increased in the companies registered by 60%, from 6.330 (2004) to 10.150 (2005). More importantly, the increase in

registered companies did not reduce despite economic crises as 10.766 new companies' registered in 2008 and 9.715 companies in 2009.

### Government incentives for businesses to use the new system

In most countries such as **the UK and Ireland**, the filing fees for an electronic incorporation were lower than that for paper, reflecting the relative cost (Generally on-line documents are 50% of the cost of manual forms). In addition, this gave customers and incentive to use the online system. There were also major non-financial incentives in terms of speed and guaranteed response such as in the case of **Estonia** where reforms had a direct impact on time of not having to go through a notary.

### Important factors for system development and utilization

**Luxembourg's** reforms were driven by obligations to comply with the legal provisions and obligations foreseen in EU directive 2003/58/CE that were transposed into national legislation, as well as obtaining funding. **Macedonia's** reforms succeeded due to strong political support. **Romania's** reforms succeeded due to the right balance of financial, technical and human resources. **Norway's** previous positive experiences with the old e-filing system provided the basis for building a new solution. **Slovenia's** reforms were influenced by the active role of all stakeholders, the right combination of technical and legal experts, internal cooperation and proper communication among involved institutions including civil servant, notaries, courts, and contractors. **Estonia's** reforms resulted from close cooperation between Centre of Registers and Information Systems and Ministry of Justice. **Ireland's** reforms succeeded due to proper funding as well as close co-ordination between relevant entities. **The Netherlands's** reforms were influenced by vision, financial and technical support. **Serbia's** reforms were influenced by the need to harmonize its legal and regulatory system with EU legislative; strong government support and collaboration amongst the various agencies.

### Lessons learned

Important lessons can be shared across countries. In the case of **Sweden**, the early involvement of end-users throughout the testing period was essential. The involvement of stakeholders in early stages ensures a service customized to real needs. In **Estonia's** case it was essential for to think through all possibilities and requirements of the ICT system before starting the project to save cost and time. Having a good knowledge about the processes and good practices in the beginning and the analysis should be done by specialists who operate in the same field. In **Germany's** case it was very useful to make legal changes in parallel to technical changes in terms of the new IT system.

## Discussion on the diagrams

### Various technical problems of visualization

If a registry is missing info on any dimension that defines its placement on the x- and y-axes it can not easily be included in the comparison. Even with a simple solution the interpretation will be more difficult (see **Figure 5**).

More than 4 dimensions at one time are difficult to visualize. If more information is needed to interpret the diagram, use a separate table. There is a possibility to separate the data along a dimension so there will be several diagrams (e.g. one diagram showing centralized registries and one diagram showing decentralized registries).

A question such as processing time is difficult to combine in a dimension alongside other questions that are given points. In **Figure 4** the dimension online services is composed of such measures. The weighing of points from different kinds of measures are important to decide based on the context.

Most readers will instinctively think of the direction top-right as “bigger” and “better”. This becomes a problem when there a dimension that is better when smaller. A change of axis orientation (for example the x-axis growing to the left) keeps the right top corner “best” but will confuse the reader of which direction is “bigger”. A general solution is to emphasize the size of the axis text or make notes inside the diagram. A very clear axis text can also help the reader.

When there are too few steps in the dimensions (a special case would be a dimension with 2 steps, for instance “yes” or “no”) the diagram will be clogged. In this case some sort of table structure can be helpful.

### Discussion on measurement problems

The choice of dimensions here is based on availability of survey questions and on what type of comparisons that can be achieved. The choice of dimensions should reflect important areas of improvement for a registry so that improvement actions and measurements are aligned.

Missing data always complicates comparisons. This problem is solved when gathering information from the registries and can not easily be solved at a later stage.

## The construction of the dimensions used in the diagrams

### Diagram on online services, processing time, easy to pay, expensiveness

#### The dimension 'online services'

##### Question 42

Is it possible to completely register online?

- Sole trader Yes = 1 point
- General partnership Yes = 1 point
- Private limited company Yes = 1 point
- Public limited company Yes = 1 point

*Measure:* The sum of points

##### Question 44

Which of the following information services do you provide on your website?

- |   |   |
|---|---|
| - Company search, company profile   | Free of charge OR Against a fee = 1 point |
| - Company officer (director, auditor) search  | Free of charge OR Against a fee = 1 point |
| - Downloading annual accounts   | Free of charge OR Against a fee = 1 point |
| - Statistics  | Free of charge OR Against a fee = 1 point |
| - List of company's business units / places   | Free of charge OR Against a fee = 1 point |
| - Certificate of incorporation  | Free of charge OR Against a fee = 1 point |
| - Publication of companies' acts  | Free of charge OR Against a fee = 1 point |
| - Company names that exists   | Free of charge OR Against a fee = 1 point |
| - Company history   | Free of charge OR Against a fee = 1 point |
| - Insolvency's related information  | Free of charge OR Against a fee = 1 point |
| - Seeing the company's own registration process   | Free of charge OR Against a fee = 1 point |
| - Company share capital   | Free of charge OR Against a fee = 1 point |
| - Relating laws and regulations   | Free of charge OR Against a fee = 1 point |
| - Certified copies  | Free of charge OR Against a fee = 1 point |
| - Information on fees   | Free of charge OR Against a fee = 1 point |
| - Notifications of events (late filing of annual accounts, newly submitted documents etc) | Free of charge OR Against a fee = 1 point |

*Measure:* The sum of points

##### Question 43

What percentages of the following documents are submitted electronically?

- Documents for company formation / registration (%)
- Documents for changes in the companies register (%)
- Annual accounts (%)
- Other documents (%)

*Measure:* The total sum of the percentages divided by 50 (i.e. every 50% = 1 point; 25% = 0,5 point).

#### The dimension 'processing time'

##### Question 23

How long does it take for your organization to process an application for company formation/incorporation in workdays?

- Average

## The construction of the dimensions used in the diagrams

How long does it take for your organization to process an application for changes in the companies register in workdays?

- Average

*Measure:* The mean of the 2 averages

**The dimension 'easy to pay'**

Question 10

What payment methods do you accept?

- Bank draft / checks
- Cash
- Deposit accounts
- Invoice
- Major credit / debit cards
- Money orders
- Online payments
- Postal / money orders
- Direct debet

Question 11

What online payment methods do you accept?

- Major credit / debit cards
- Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)
- Electronic checks (transferring money from one check account to another over the internet)
- Electronic bill (a computer system that generates electronic bills and sends them to customers over the internet)

*Measure:* Sum of 1 point for each accepted payment method

**The dimension 'expensiveness'**

Question 5

What fees and charges do you collect?

- |  |         |
|--|---------|
| - Company formation/incorporation fees                   | 1 point |
| - Application fees for changes in the companies register | 1 point |
| - Fees for registration of annual/company accounts       | 1 point |
| - Annual fees to keep a company in the register          | 1 point |
| - Information fees                                       | 1 point |
| - Other fees   | 1 point |

*Measure:* The sum of points

Question 44

Which of the following information services do you provide on your website?

- |  |                         |
|--|-------------------------|
| - Company search, company profile            | Against a fee = 1 point |
| - Company officer (director, auditor) search | Against a fee = 1 point |
| - Downloading annual accounts                | Against a fee = 1 point |
| - Statistics                                 | Against a fee = 1 point |
| - List of company's business units / places  | Against a fee = 1 point |
| - Certificate of incorporation               | Against a fee = 1 point |
| - Publication of companies' acts             | Against a fee = 1 point |
| - Company names that exists                  | Against a fee = 1 point |
| - Company history                            | Against a fee = 1 point |
| - Insolvency's related information           | Against a fee = 1 point |



**Diagram on time for incorporation, electronic submissions and annual accounts on time****The dimension 'Time for incorporation'**

Question 23

How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ?

- Average

*Measure:* The answer given in workdays

**The dimension 'Annual accounts on time'**

Question 29

What percentage of companies files their annual accounts on time (annual average)?

*Measure:* the percentage categorized in intervals (as the question is formulated)

**The dimension 'Electronic submissions'**

Question 43

What percentages of the following documents are submitted electronically?

- Documents for company formation / registration (%)

- Documents for changes in the companies register (%)

- Annual accounts (%)

- Other documents (%)

*Measure:* Mean of the percentages

## The construction of the dimensions used in the diagrams

**Diagram on annual accounts on time, time for incorporation and accepted formats for annual accounts****The dimension 'Annual accounts on time'**

Question 29

What percentage of companies files their annual accounts on time (annual average)?

*Measure:* the percentage categorized in intervals (as the question is formulated) or the specific figure from 2008.**The dimension 'Time for incorporation'**

Question 23

How long does it take for your organization to process an application for company formation/incorporation in workdays

- Average

*Measure:* The time given in days**The dimension 'Accepted formats for annual accounts'**

Question 19

How do you accept annual accounts?

- Electronically (XBRL) Yes = 1 point
- Electronically (other format) Yes = 1 point
- By e-mail (pdf, word format, etc) Yes = 1 point
- By fax (paper copy) Yes = 1 point
- By mail (hard copy) Yes = 1 point
- At the registry office (hard copy) Yes = 1 point

*Measure:* The sum of points

**Diagram on new registered companies, annual accounts on time and penalty fee****The dimension ‘new registered companies’**

Question 59

Total number of new company registrations during 2009

- Sole trader
- General Partnership
- Private Limited Company
- Public Limited Company
- Other companies

*Measure:* The sum of all types of new company registrations**The dimension ‘annual accounts on time’**

Question 29

What percentage of companies files their annual accounts on time (annual average)?

*Measure:* the percentage categorized in intervals (as the question is formulated) or the specific figure from 2008.**The dimension ‘penalty fee’**

Question 32

Do you charge penalty fees for the late filing of annual accounts?

- Yes
- No

*Measure:* Only used as color coded.

## Survey method and method discussion

### Survey method

The survey is to be seen as a census of selected registries. The questionnaire was largely adapted from the previous year's questionnaire, with some changes to the cross border transfer of seats questions. An updated list of respondents was obtained from the homepage of ECRF and from Justin Hygate of the Corporate Registers Forum in New Zealand. The questionnaire was developed as a web survey. On the 15<sup>th</sup> of January the first notice to the members was sent with a personal password to each respondent. Reminders were sent on the 22<sup>nd</sup> and 29<sup>th</sup> of January and the 5<sup>th</sup> and 15<sup>th</sup> of February.

### Non-response

After 28 days approximately 60% had answered, compared to 24 days the previous year. After 49 days there were no further answers, compared to 64 days the previous year. The conclusion is that by beginning in January and having frequent reminders the overall time for collection of data is shortened.

### Suggestions on the innovation of the ECRF/CRF survey

Harmonization of key concepts in the questionnaire, as well as harmonization of the process of giving answers in a consistent way across registries, can be done internally in the ECRF and CRF forums, perhaps with respect to other European statistics available (e.g. from EU, from UN etc.). Such harmonization together with elimination of non-response and a refinement of the questionnaire will unquestionably increase the quality of the data.

## Appendix

### Cover letter

Cover letter sent by e-mail along with log-in information and a short introduction to the ECRF and CRF participants.

### **ECRF / CRF Survey of 2009**

Dear Madam or Sir

We invite you to participate in the annual European Commerce Registers Forum (ECRF) Survey for 2009. The survey is conducted by the Swedish Company Registration Office on behalf of the ECRF. The results of previous surveys can be viewed at [<http://www.ecrforum.org/membersarea/registrybenchmarking/>].

We are continuing our work and following up on the changes that have occurred since the latest survey. Our prime goals are to gather and compare data on:

- company registration practices throughout Europe
- new registrations, total registrations and business terminations.

We would like you to answer the survey as of December 31, 2009 and with respect to the four most common company types: Sole Trader, General Partnership, Private Limited Company and Public Limited Company. The year's questionnaire is divided in 2 parts; part A contains questions that rarely change over time, part B contains questions that we want you to give special consideration.

Your answers are very important for the completeness and quality of the ECRF work. The results from this year will be used to show trends for European company registers. Preliminary results will be presented at the ECRF 2010 conference in Budapest and published on the ECRF website.

To access the questionnaire, you need to click on the link at the bottom of this email. Your answers from last year's survey will be pre-filled. The survey will close at 10.00PM the 15th of February. Kindly please complete the survey and send it to us before this deadline.

If you have any questions or concerns about the technical aspects of the survey, please contact Mr. Dan Gustafsson at [dan.gustafsson@bolagsverket.se](mailto:dan.gustafsson@bolagsverket.se). For questions regarding the administrative portion of the survey, please contact Mrs. Annika Bränström at [annika.branstrom@bolagsverket.se](mailto:annika.branstrom@bolagsverket.se).

On behalf of ECRF,  
Annika Bränström  
General Director  
Swedish Company Registration Office

# ECRF / CRF Survey of 2009

**Annika Bränström**  
Swedish Companies Registration Office

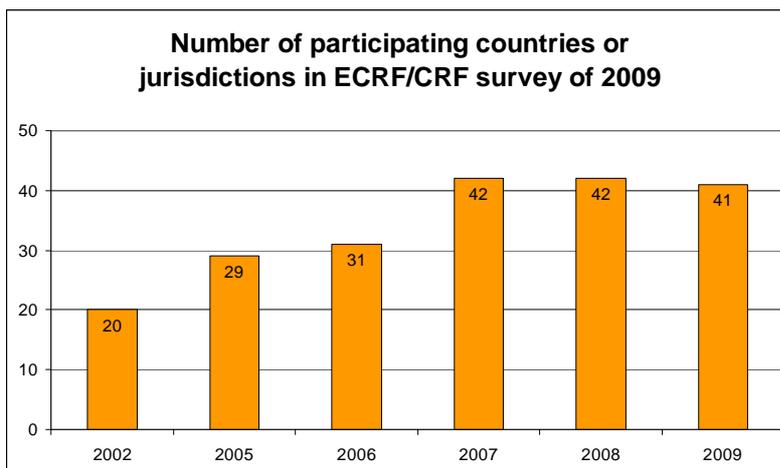
## Goal

Gather and compare annually data on:

- Company registration practices
- New registrations, total registrations and business terminations

# Survey questions

- About your organization
- The company registration process
- Business terminations
- Annual accounts
- Online services
- Companies in the EU
- Share capital
- Cross border transfer of registered office and
- Cross border mergers (new for 2009)
- Registration data



# ECRF participants of 2009

(29 registrars of 33)

Belgium (partly)	Austria*	Liechtenstein*
Croatia	Denmark*	Lithuania*
Czech Republic	Estonia*	Luxembourg*
Guernsey	Finland*	Netherlands*
Hungary	France*	Norway*
Latvia	Ireland*	Romania*
Georgia	Italy*	Sweden*
Germany	Jersey*	Switzerland*
Serbia		United Kingdom*
Slovenia		
Spain (association)		(* trend available for 17)
Spain (central)		

# CRF participants of 2009

(12 registrars of 22)

Australia*	Cook Islands
Canada*	Mauritius
Hong Kong*	Rwanda
New Zealand*	Sri Lanka
Pakistan*	United Arab Emirates
Singapore*	
South Africa*	

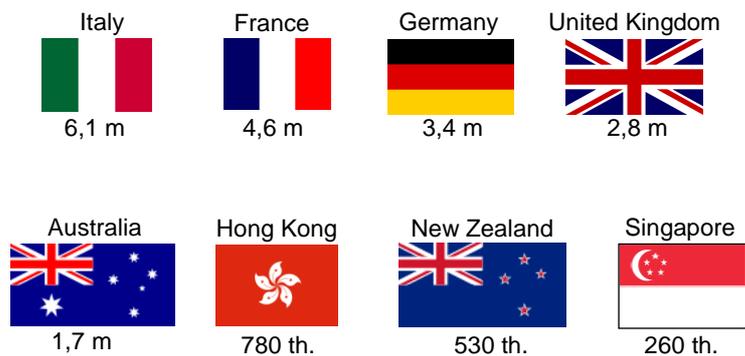
(\* trend available for 7)

# Survey purpose

- Basic statistics on registries and trends
- Follow trends since 2005
- Basic report, limited analyses
- Base for benchmarking between registries
  - Compare registries
  - Find improvement areas
  - Learn how to improve

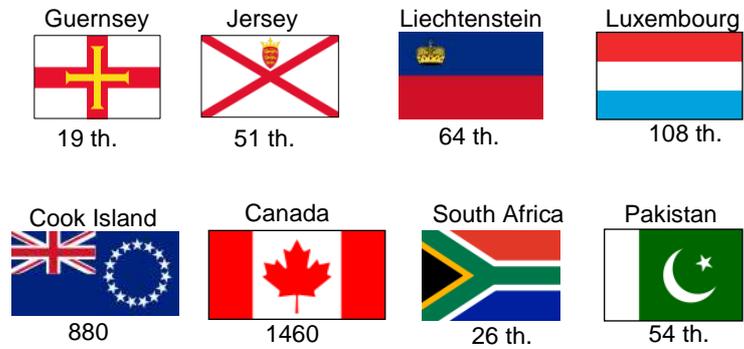
## Companies on file 2009

The largest registers

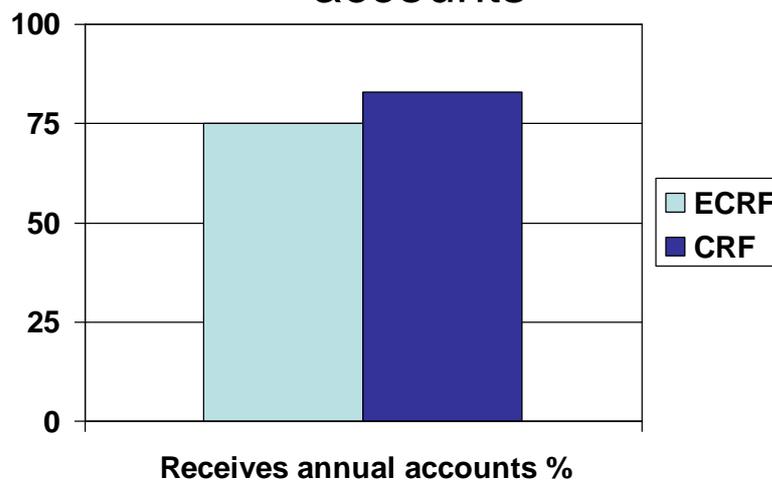


# Companies on file 2009

The smallest registers



## Differences in receiving annual accounts



## What percentage files their annual accounts on time?

	ECRF(n=23)		CRF(n=9)	
	count	%	count	%
Figures not available	3	<b>13</b>	3	<b>25</b>
10 to 49%	2	<b>9</b>	0	<b>0</b>
50 to 69%	2	<b>9</b>	1	<b>8</b>
70 to 79%	7	<b>30</b>	5	<b>42</b>
80 to 89%	4	<b>17</b>	1	<b>8</b>
90 to 95%	5	<b>22</b>	2	<b>17</b>
96% to 100%	0	<b>0</b>	0	<b>0</b>

## What are the most frequent changes in your companies register?

ECRF	Rank 1 (%)	Rank 2 (%)	Rank 3 (%)	Order
Change of particulars for Director or Secretary	46	41	4	1
Change of address of registered office	25	23	44	2
Bringing in the annual account	21	14	4	3
Change of business/company name	4	18	26	4
Increase/Decrease in capital	4	5	17	5
Change of accounting reference date	0	0	4	6
Missing value (n)	5 (17%)	7 (24%)	6 (21%)	

## What are the most frequent changes in your companies register?

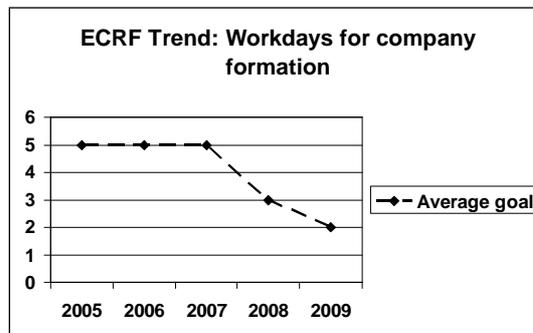
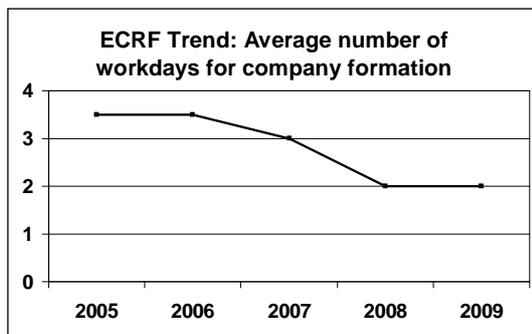
CRF	Rank 1 (%)	Rank 2 (%)	Rank 3 (%)	Order
Change of particulars for Director or Secretary	67	33	0	1
Change of address of registered office	33	44	11	2
Change of business/company name	0	22	33	3
Bringing in the annual account	0	0	22	4
Increase/Decrease in capital	0	0	22	4
Change of accounting reference date	0	0	11	6
Missing value (n)	3 (25%)	3 (25%)	3 (25%)	

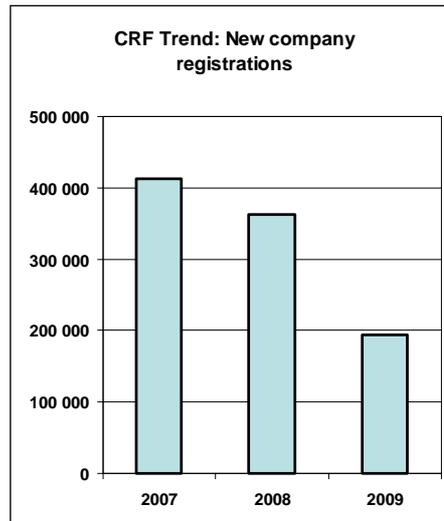
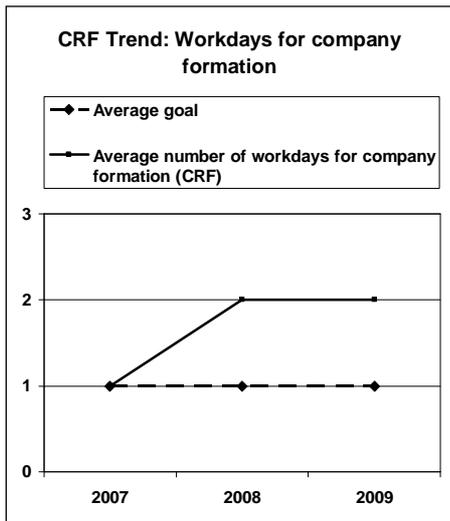
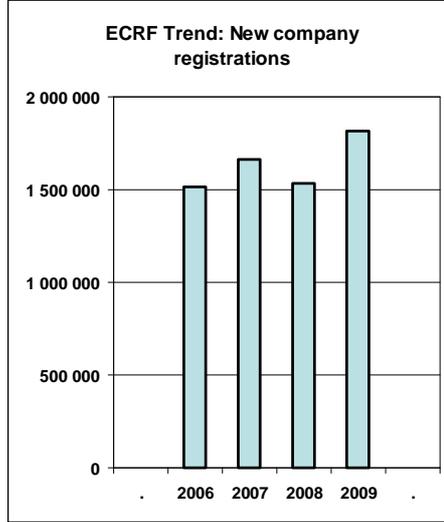
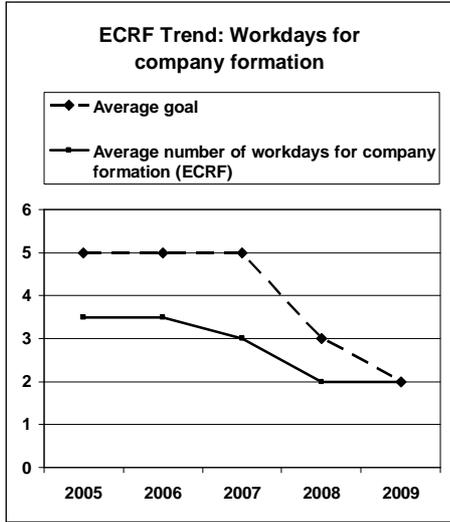
## What fees and charges do you collect ?

	ECRF		CRF	
	count	%	count	%
Information fees	24	<b>83</b>	7	<b>59</b>
Some services are free of charge	24	<b>83</b>	8	<b>67</b>
Company formation fees	22	<b>76</b>	11	<b>92</b>
Application fees for changes	22	<b>76</b>	10	<b>83</b>
Other fees	13	<b>45</b>	7	<b>58</b>
Fees for reg. of annual accounts	11	<b>38</b>	6	<b>50</b>
Annual fees to keep a company on the register	6	<b>21</b>	6	<b>50</b>
Some services are free of charge	24	<b>83</b>	8	<b>67</b>

## Processing time for formation/incorporation

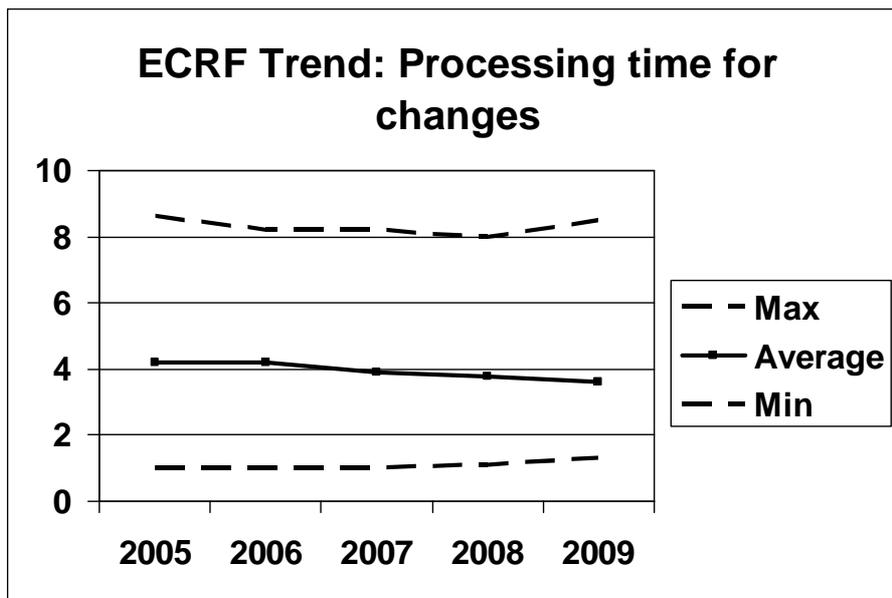
	ECRF		CRF	
	Max	median	Max	median
goal in workdays	7	1	1	1
average number of workdays	25	2,4	5	1
minimum number of workdays	3,72	1	3	1
maximum number of workdays	75	5	14	3

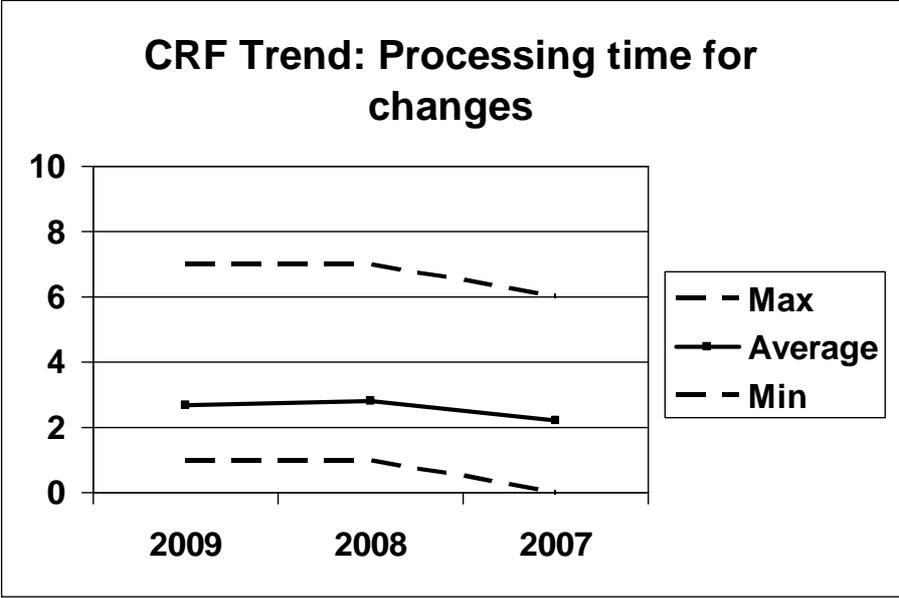




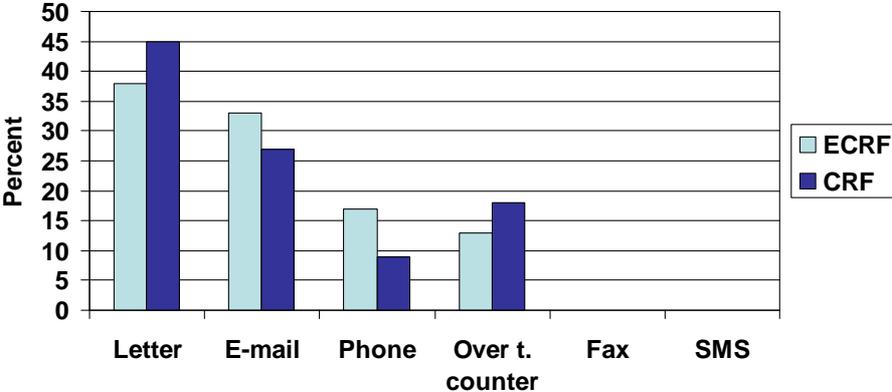
# Processing times for changes

	ECRF		CRF	
	max	median	max	median
goal in workdays	7	1	2	1
average number of workdays	10	3	6	1
minimum number of workdays	3	1	4	1
maximum number of workdays	44	5	10	3

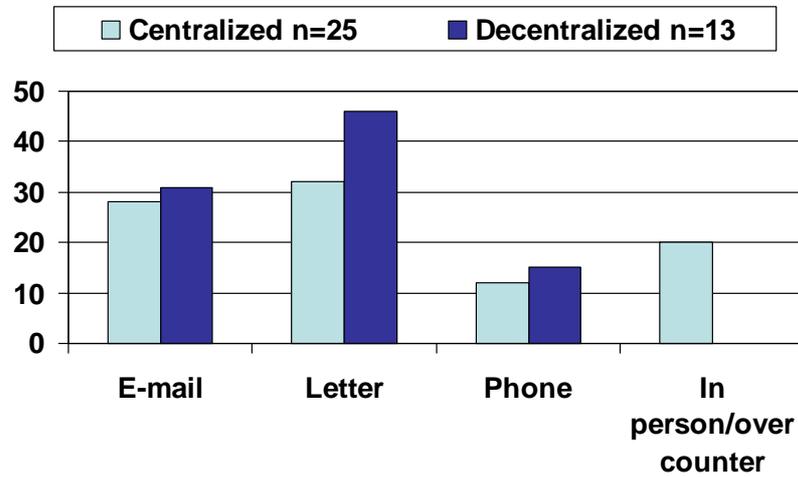




### Differences in most popular means of communication

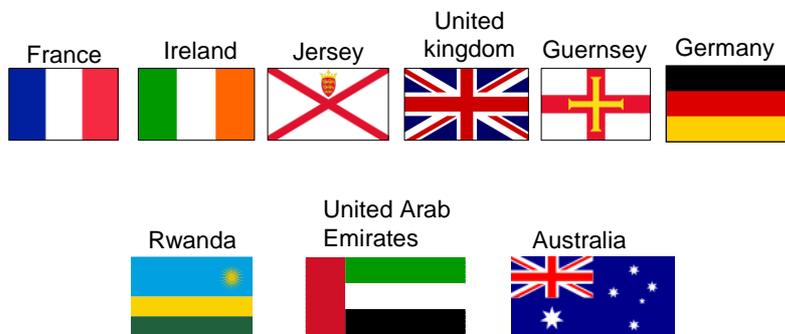


## Difference in communication between centralized-decentralized



## Share capital required 2009 (private limited companies)

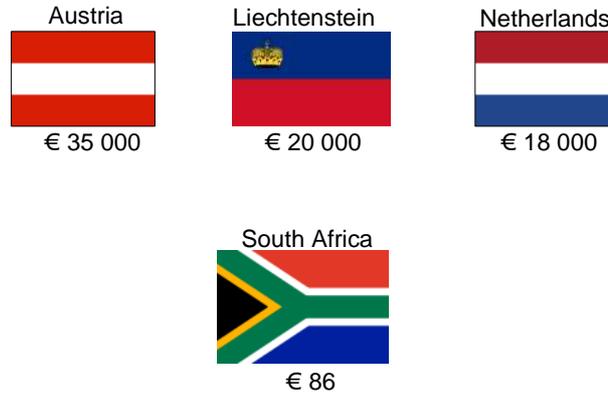
Required capital for private limited capital: =< 1 GBP/EURO



# Share capital required 2009

(private limited companies)

Highest minimum required capital for private limited capital

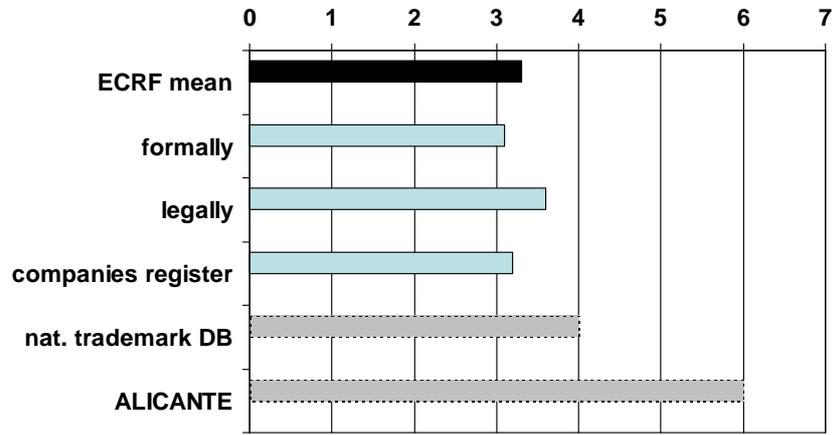


How do you examine the company/business names

	Company name				Business name			
	ECRF (n=27)		CRF(n=12)		ECRF (n=14)		CRF (n=3)	
	count	%	count	%	count	%	count	%
formally	20	<b>74</b>	7	<b>58</b>	9	<b>64</b>	0	<b>0</b>
legally	24	<b>89</b>	11	<b>92</b>	9	<b>64</b>	2	<b>67</b>
against national trademark DB	7	<b>26</b>	2	<b>17</b>	2	<b>14</b>	3	<b>100</b>
against ALICANTE trademark DB	3	<b>11</b>	*	*	1	<b>7</b>	*	*
against companies register	24	<b>89</b>	11	<b>92</b>	9	<b>64</b>	2	<b>67</b>
don't examine at all	1	<b>4</b>	1	<b>8</b>	2	<b>14</b>	1	<b>33</b>

\* not available for CRF members

**ECRF analysis: Company formation time  
when examining both company and business  
name**

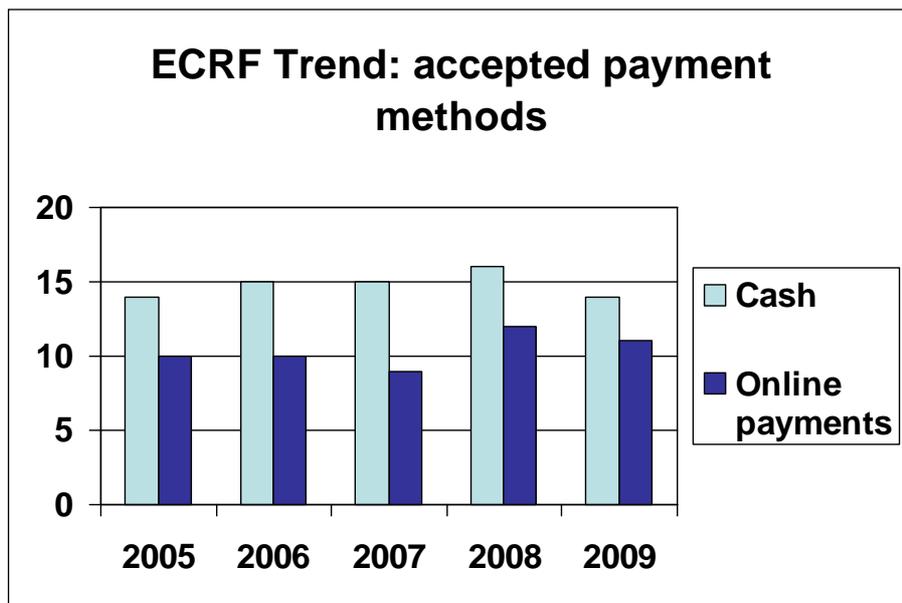


**Q23\_1 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? – Average**

Number of name examination procedures	Mean	Median
1	4	4
2	4	5
3	3	2
4	2	2
5	16	16

## What payment methods do you accept

	ECRF		CRF	
	Count	%	count	%
Cash	20	<b>69</b>	10	<b>83</b>
Online payments	16	<b>55</b>	8	<b>67</b>
Major credit/debit cards	16	<b>55</b>	6	<b>50</b>
Bank draft/checks	13	<b>45</b>	10	<b>83</b>
Invoice	13	<b>45</b>	1	<b>8</b>
Money orders	9	<b>31</b>	2	<b>17</b>
Deposit accounts	9	<b>31</b>	6	<b>50</b>
Postal/money orders	9	<b>31</b>	3	<b>25</b>
Directly to debit	3	<b>10</b>	1	<b>8</b>



## CRF: payments method

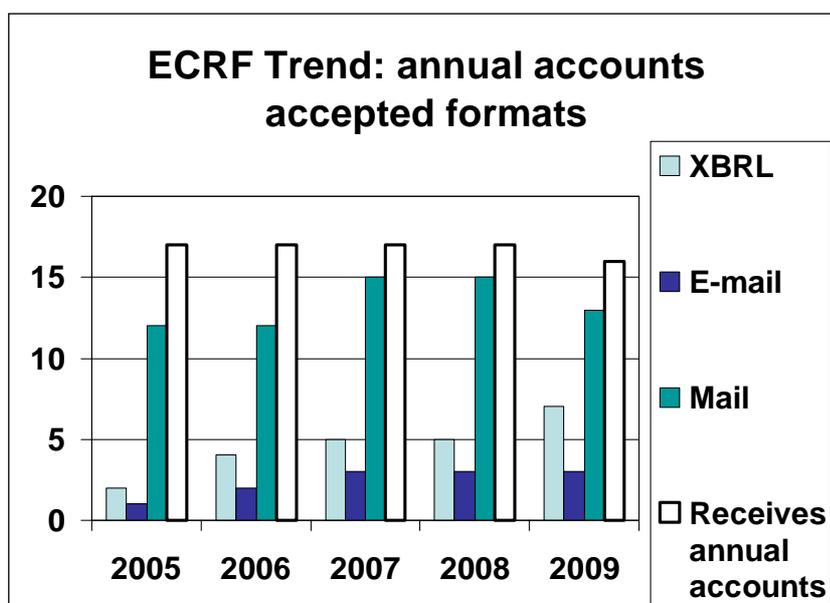
- No CRF trend on payments method

Do you register / decide on the following types of business termination

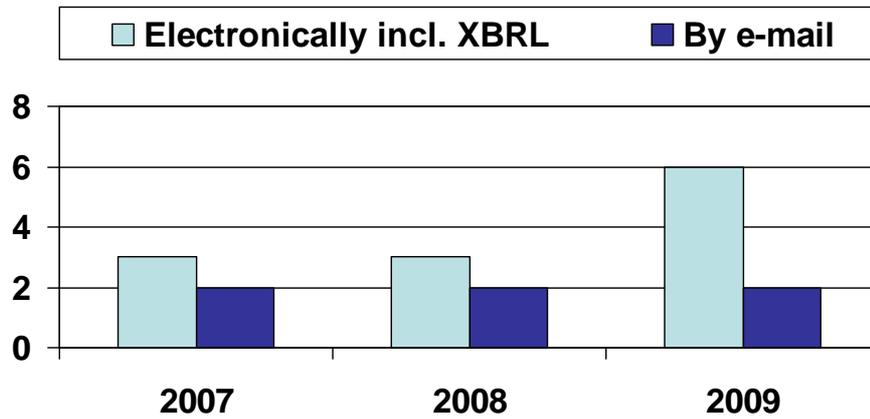
	decide on				register			
	ECRF		CRF		ECRF		CRF	
	count	%	count	%	count	%	count	%
Bankruptcy	2	<b>7</b>	0	<b>0</b>	21	<b>72</b>	1	<b>8</b>
Wind up/ Liquidation	10	<b>34</b>	3	<b>25</b>	24	<b>83</b>	10	<b>83</b>
Merger	9	<b>31</b>	5	<b>42</b>	24	<b>83</b>	7	<b>58</b>
Strike off	15	<b>52</b>	9	<b>75</b>	22	<b>76</b>	7	<b>58</b>

## How do you accept annual accounts

	ECRF (n=21)		CRF (n=10)	
	count	%	count	%
By mail (hard copy)	15	<b>71</b>	5	<b>50</b>
Electr. (other format)	13	<b>62</b>	5	<b>50</b>
Electr. (XBRL)	9	<b>43</b>	1	<b>10</b>
By e-mail (pdf, word format, etc.)	4	<b>19</b>	1	<b>10</b>
By fax (paper copy)	1	<b>5</b>	0	<b>0</b>
At the registry office (hard copy)	11	<b>52</b>	8	<b>80</b>



## CRF trend: how do you accept annual accounts

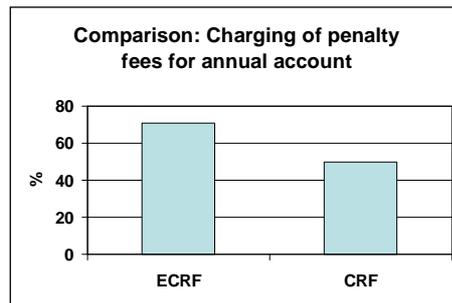


## Are the annual accounts available to the public?

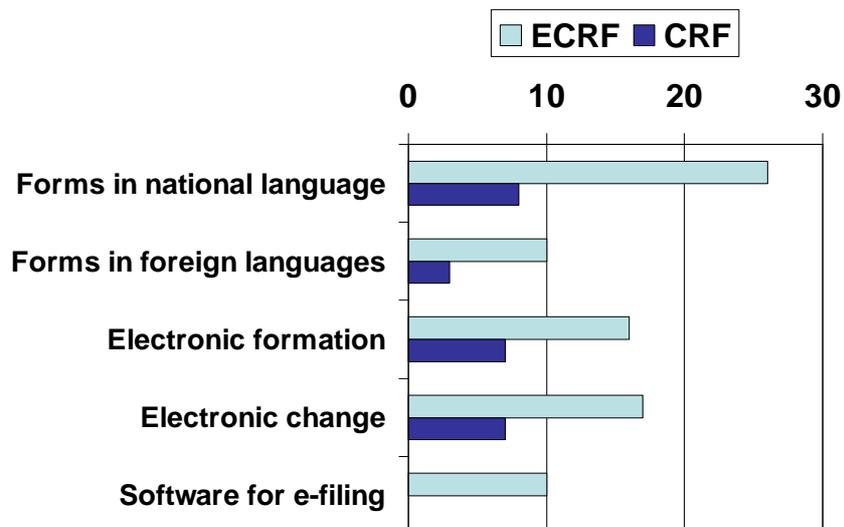
	ECRF(n=21)		CRF(n=9)	
	count	%	count	%
Yes, electronically and paper	20	<b>95</b>	6	<b>67</b>
Yes, electronically, for a fee	(15)	<b>(71)</b>	(4)	<b>(57)</b>
Yes, but only in paper	1	<b>5</b>	3	<b>33</b>

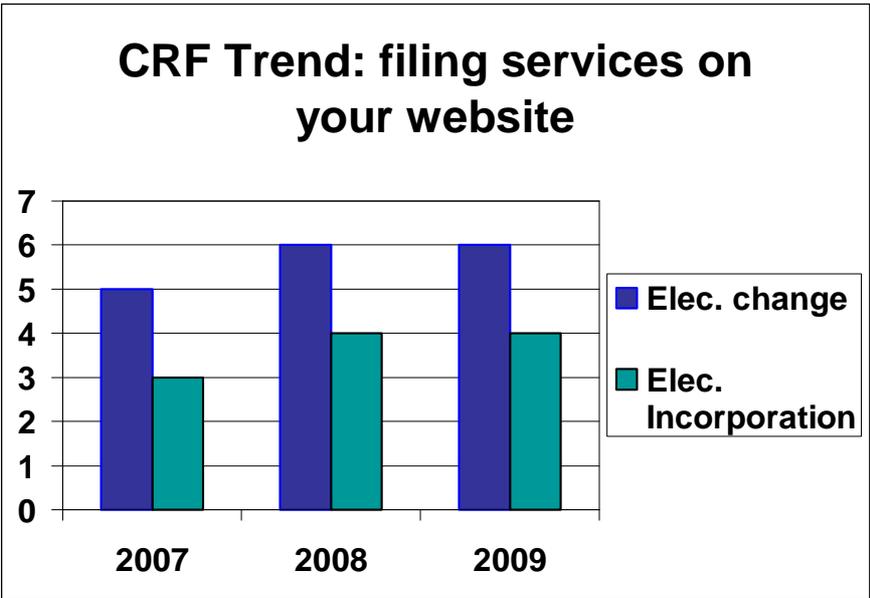
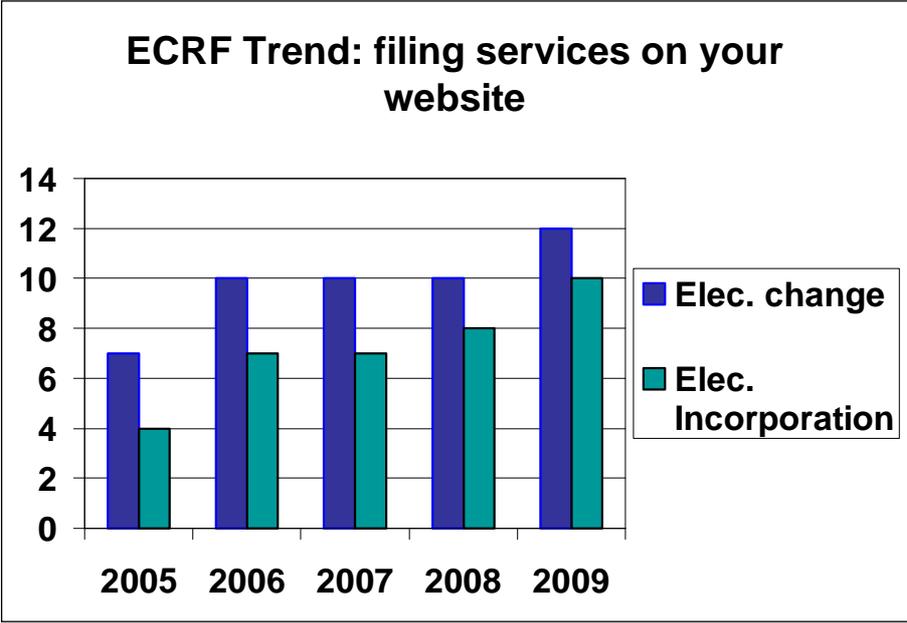
## Do you charge penalty fees for the late filing of annual accounts (excluding non-respondents)

	ECRF(n=21)		CRF (n=10)	
	count	%	count	%
Yes	15	71	5	50
No	6	29	5	50

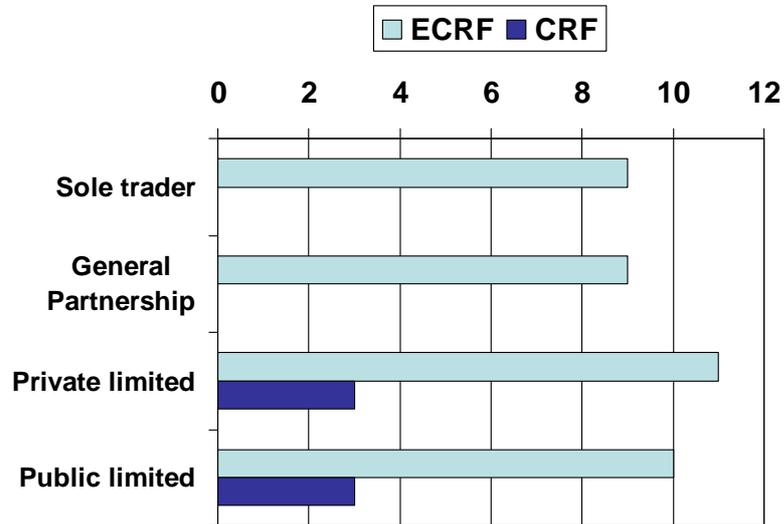


## Filing services on your website

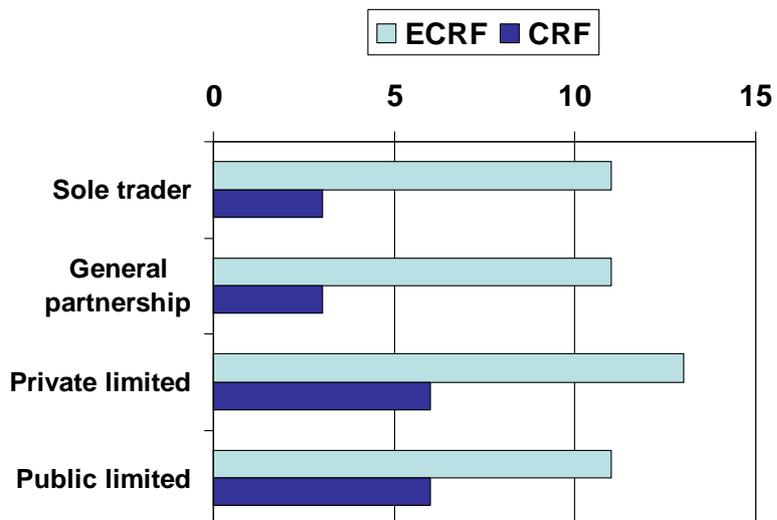


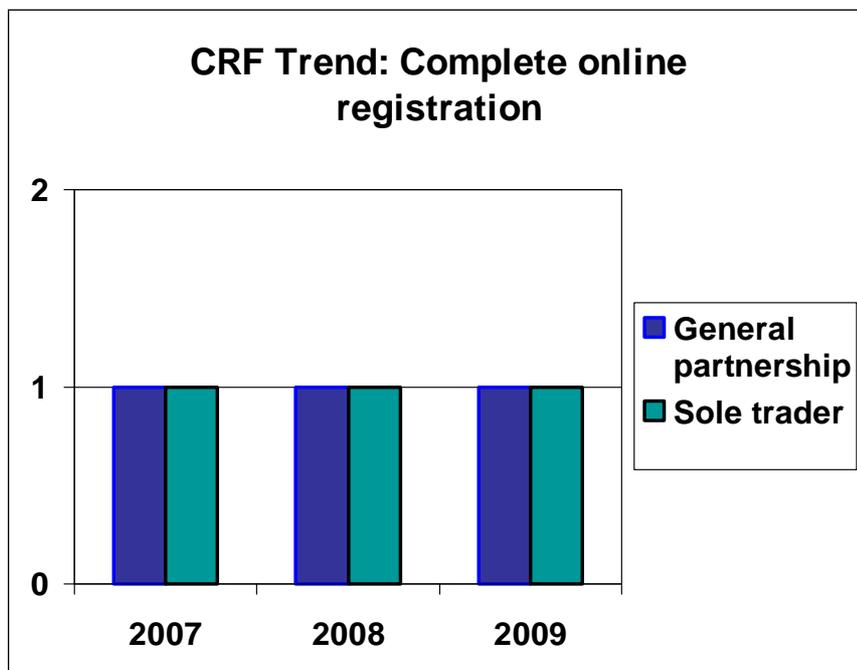
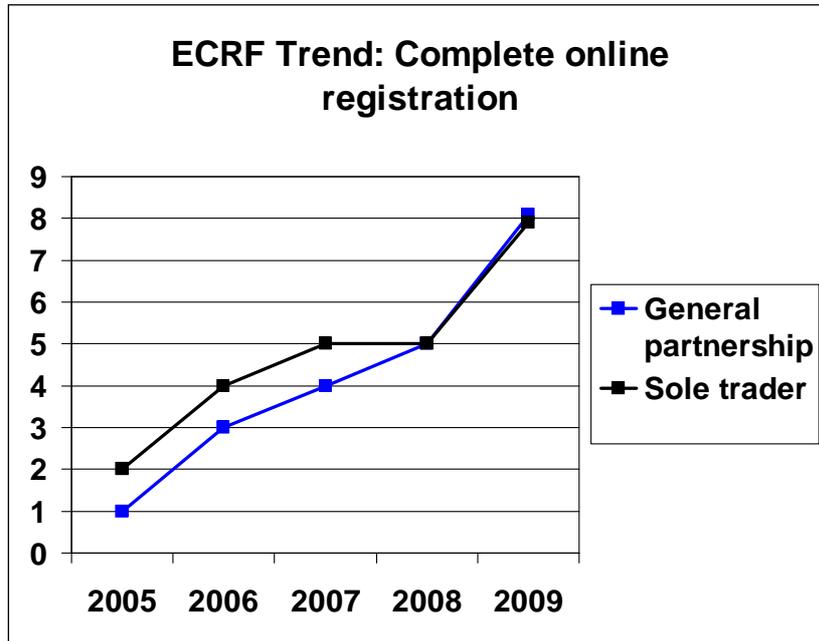


### Do you supply electronic documents using electronic signature?

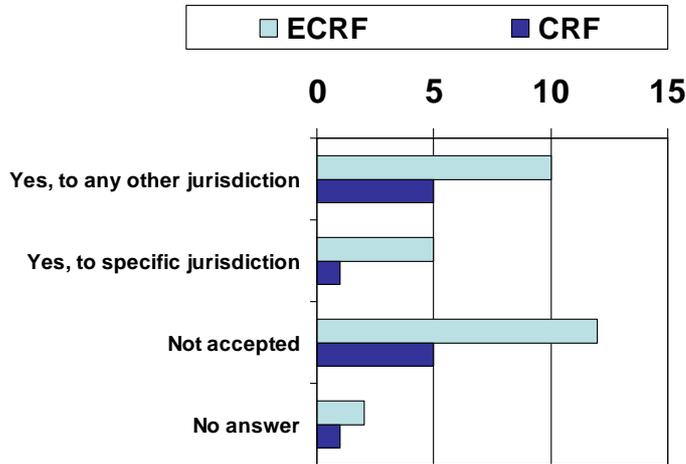


### Is it possible to completely register online?

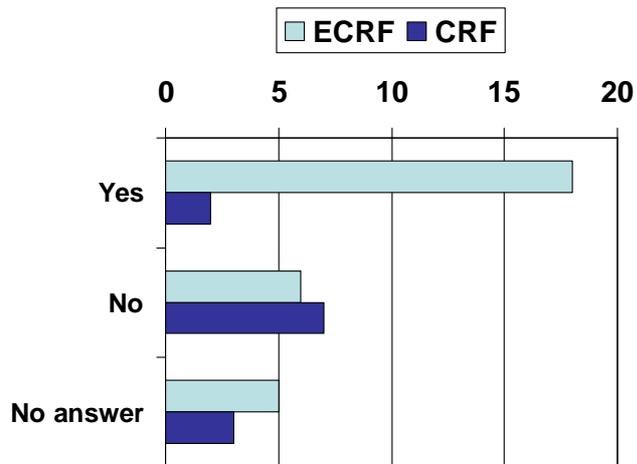




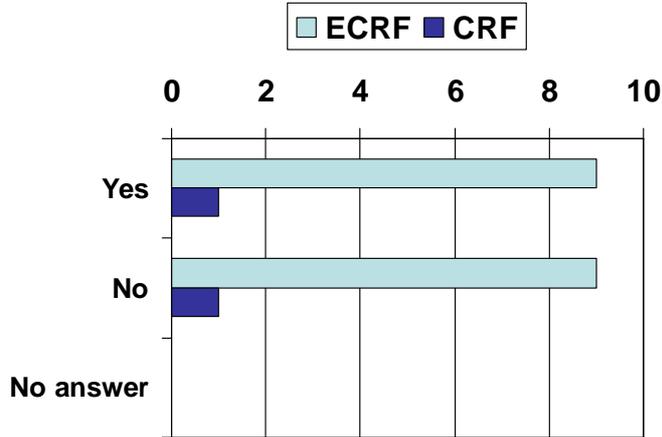
### Do you accept a transfer of registered office?



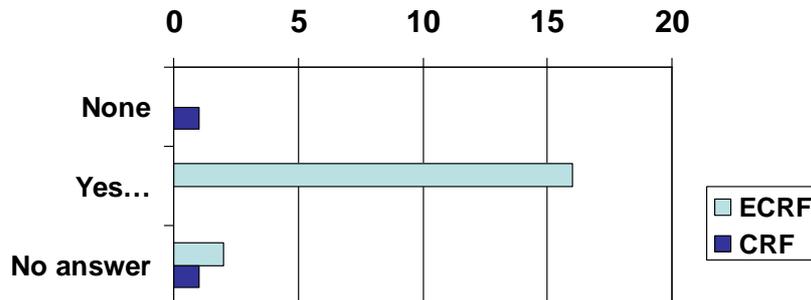
### Have you registered any cross border mergers?



### Have you registered any cross border mergers by formation of a new company?

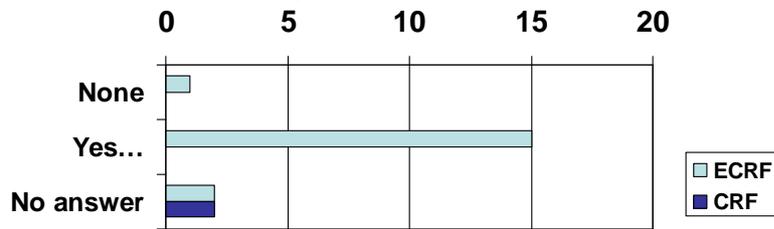


### How many cross border mergers resulted in companies leaving your jurisdiction?



	How many companies left?		
	1-10	11-50	50+
ECRF	11	4	1
CRF	-	-	-

### How many cross border mergers resulted in companies entering your jurisdiction?



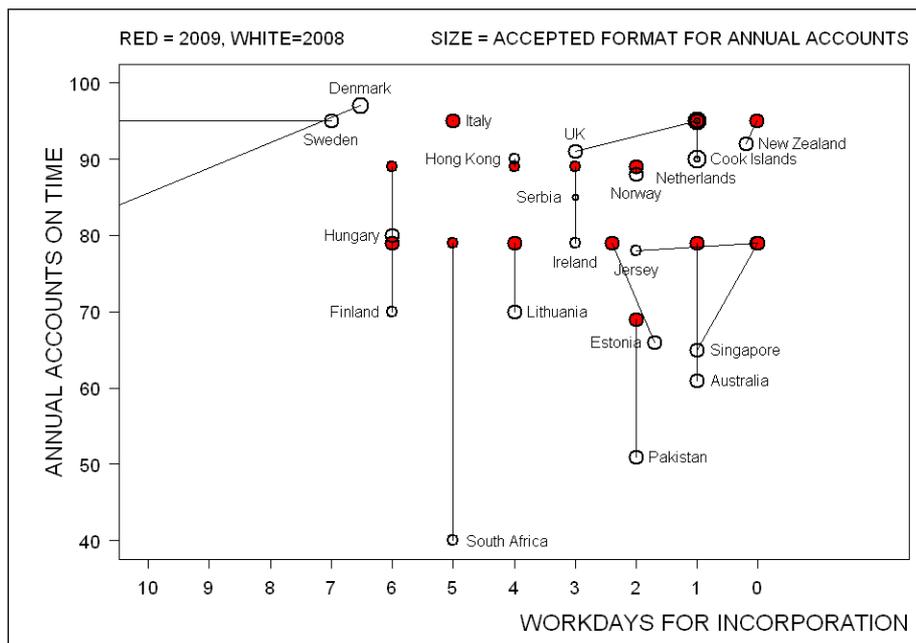
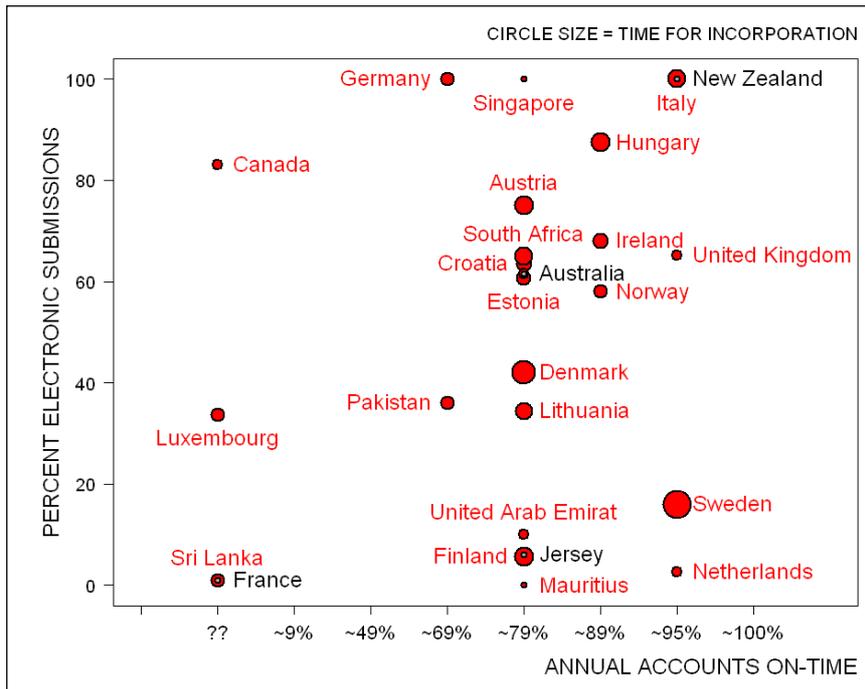
	How many companies entered?		
	1-10	11-50	50+
ECRF	12	3	0
CRF	-	-	-

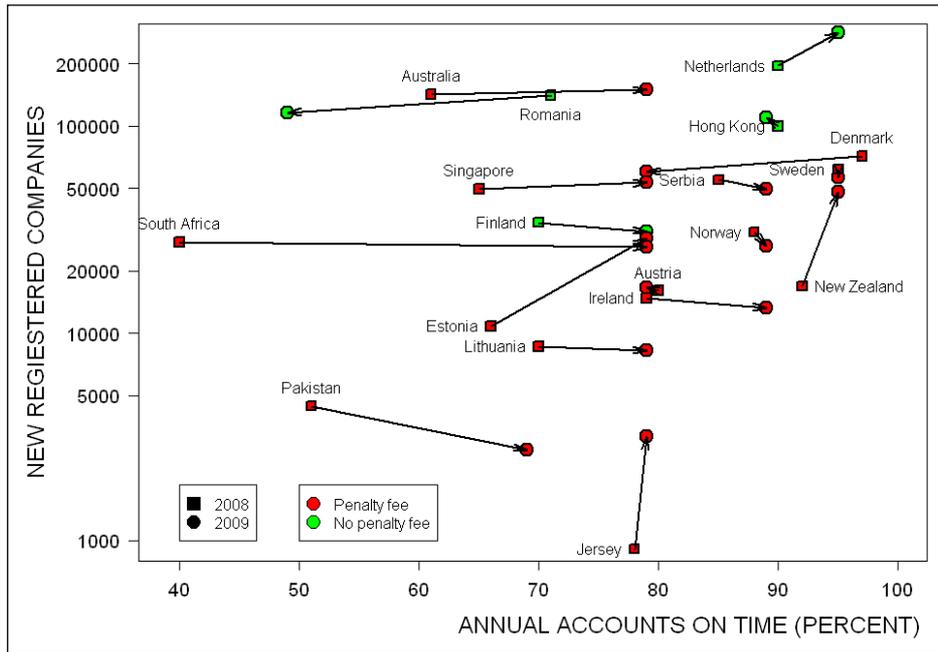
## World class ECRF ?

1. Complete online registration
2. Accepts online payments
3. Percent electronically submitted documents









Ignore page breaks

## 2009 ECRF Survey

The survey consists of 2 parts:

Part A: Questions with prefilled answers that only requires you to ensure that they are correct and change them if necessary.

Part B: Questions that are subject to change and need a more careful review.

The areas of the survey are:

- About your organization
- The company registration process
- Business terminations
- Annual accounts
- Online services
- Companies in the EU
- Share capital
- Cross border transfer of registered office and Cross border mergers
- Registration data

At the end of each page is a "Save" button. Save your answers if you need to exit the survey and complete it later. Use the e-mailed link to get back to the survey.

At the end of the questionnaire is a "Send" button. Push the Send-button to complete the survey so we can access your answers.

You may leave comments at the end of the questionnaire. We would greatly appreciate your feedback!

---

### PART A

This part contains questions that only requires you to ensure that they are correct and to change the answers if necessary.

#### 1 How would you classify your organization?

- Governmental (state-owned)
- Court of justice
- If other, please specify

#### 2 What type of structure does your organization have?

- Centralized
- Decentralized
- If other, please specify

Comments

**3 How many offices does your organization have?**

Main/central office

Regional offices

Local offices

**4 What type of funding do you receive?**

- Governmental funding
- No funding at all
- If other, please specify

Comments

**5 What fees and charges do you collect?**

- Company formation/incorporation fees
- Application fees for changes in the companies register
- Fees for registration of annual/company accounts
- Annual fees to keep a company in the register
- Information fees
- Other fees
- Some services are free of charge

Comments

**6 Do you apply the cost-covering principle when setting your prices**

- Yes, always
- Yes, sometimes
- No, never

**7 Does your legislation permit you to gain a profit?**

- Yes
- Yes, but with some restrictions
- No

**8 Do you accept documents in languages other than your national language(s)?**

- Yes, all documents can be submitted in foreign language
- Yes, some documents can be submitted in foreign language
- No, but we are planning to do so
- No, we accept no documents in foreign language

**9 Who can submit an application for company formation? (choose one or more alternatives)**

- Agent or any third party
- Consulting company
- Entrepreneur or the company itself
- Lawyer
- Public notary
- Accountant
- Trustee

Comments

**10 What payment methods do you accept? (choose one or more alternatives)**

- Bank draft / checks
- Cash
- Deposit accounts
- Invoice
- Major credit / debit cards
- Money orders
- Online payments
- Postal / money orders
- Direct debit

Comments

**11 What online payment methods do you accept? (choose one or more alternatives)**

- Major credit / debit cards
- Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)
- Electronic checks (transferring money from one check account to another over the internet)
- Electronic bill (a computer system that generates electronic bills and sends them to customers over the internet)

Comments

**12 When is payment due for...**

	In advance	Upon registration / delivery	After registration / delivery
Company formation / incorporation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Application for changes in the companies register	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information delivery	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Information on question 13: Definition of company name and business name**

Company name is legal name.

Business name is name used by any person, partnership or company for carrying on business, unless it is the same as their own name.

Formally means ensuring the name is acceptable.

Legally means ensuring the name is in accordance with legislation.

**13 How do you examine the company / business name?**

	Company name	Business name
Formally	<input type="checkbox"/>	<input type="checkbox"/>
Legally	<input type="checkbox"/>	<input type="checkbox"/>
Against the National Trademark database	<input type="checkbox"/>	<input type="checkbox"/>
Against the ALICANTE Trademark database	<input type="checkbox"/>	<input type="checkbox"/>
Against the companies register	<input type="checkbox"/>	<input type="checkbox"/>
Don't examine the name at all	<input type="checkbox"/>	<input type="checkbox"/>

**14 Is the company register number unique for... ?**

	Yes	No
Sole trader	<input type="radio"/>	<input type="radio"/>
General partnership	<input type="radio"/>	<input type="radio"/>
Private limited company	<input type="radio"/>	<input type="radio"/>
Public limited company	<input type="radio"/>	<input type="radio"/>

**15 Does your legislation include restrictions such as: (choose those alternatives that apply to you)**

- Gender quota
- Residency requirement
- Nationality requirement
- Audited annual accounts

Comments

**16 Do you register and / or decide on the following types of business registration?**

	Decide on	Register
Bankruptcy	<input type="checkbox"/>	<input type="checkbox"/>
Wind up / Liquidation	<input type="checkbox"/>	<input type="checkbox"/>
Merger	<input type="checkbox"/>	<input type="checkbox"/>
Strike off	<input type="checkbox"/>	<input type="checkbox"/>

**17 Is you organization in charge of receiving annual accounts?**

- Yes
- No

Comments

**18 Which company types are required by law to file annual accounts?**

	Yes, required to file annual accounts	No, not required
Sole trader	<input type="radio"/>	<input type="radio"/>
General partnership	<input type="radio"/>	<input type="radio"/>
Private limited companies	<input type="radio"/>	<input type="radio"/>
Public limited companies	<input type="radio"/>	<input type="radio"/>

**19 How do you accept annual accounts? (choose one or more alternatives)**

- Electronically (XBRL)
- Electronically (other format)
- By e-mail (pdf, word format, etc)
- By fax (paper copy)
- By mail (hard copy)
- At the registry office (hard copy)

Comments

**20 Within what period must companies submit their annual accounts (in months) ?**

**21 If you use a reference date to explain the filing period in the question above, please explain the reference date.**

**22 Which of the following filing services do you provide on your website?**

	Available	Not yet, but planned	Not available
Downloading forms and instructions in national language(s)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Downloading forms and instructions in foreign languages	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Electronic filing of documents for company formation / registration	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Electronic filing of documents for changes in the companies register (change of address, change of business name, change of board of directors, etc)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Software for electronic filing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**PART B**

This part contains questions that are subject to change and necessitates you to perform a more careful review.

**About your organization****Information on questions 23 and 24 : how to answer hours as processing time**

You are not allowed to answer 0 days. If your process time in Q23 or Q24 is less than a day, answer like this : 0.06 (meaning 6 hours processing time). If the figures are unavailable, do not fill in anything.

**23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ?**

Average

Minimum

Maximum

Goal

**24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ?**

Average

Minimum

Maximum

Goal

**25 Please explain the reference dates you use for defining "process application goal" in the previous two questions.**

--

**Ranking**

Rank the 3 most frequent changes with rank 1, 2 and 3.

**26 What are the most frequent changes in your companies register?**

	Change of address of registered office	Change of business/company name	Change of particulars for Director of Secretary	Change of accounting reference date	Increase/decrease in capital	Bringing in the annual account
Rank 1 (most frequent change)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rank 2 (next most frequent change)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rank 3 (less frequent change)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments

**The Company registration process****27 What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means.**

	E-mail	Fax	Letter	Phone	Sms	In person / over the counter
Rank 1 (most popular means of communication)	<input type="radio"/>					
Rank 2 (next most popular means)	<input type="radio"/>					
Rank 3 (less popular means)	<input type="radio"/>					

Comments

**Business terminations**

**28 What are the most common grounds for business termination?**

	Missing annual accounts	Missing board of directors	Company's own choice	Lack of capital	Overborrowing	Differences between shareholders	Death of board member (s) or partner (s)	Company does not commence business	Company carries on unlawful or unauthorized business activity
Rank 1 (most common grounds for termination)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rank 2 (next most common grounds for termination)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Rank 3 (less common grounds for termination)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments

**Annual accounts**

**29 What percentage of companies files their annual accounts on time (annual average) ?**

- Figures not available
- 1 to 9%
- 10 to 49%
- 50 to 69 %
- 70 to 79%
- 80 to 89%
- 90 to 95%
- 96 to 100%

Comments and actual figures

**30 Are the annual accounts available to the public?**

- Yes, in electronic format and/or on paper
- Yes, but only in paper
- No, Annual accounts are not available to the public

**31 Are the annual accounts in electronic format available for a fee?**

- Annual accounts in electronic formats are not available to the public
- Yes, we have a fee for the copy of annual accounts in electronic formats
- No, there are no fees for the copy of annual accounts in electronic formats

Comments

**32 Do you charge penalty fees for the late filing of annual accounts?**

- Yes
- No

**33 What amount is the penalty fee?**

Minimum \_\_\_\_\_  
 Maximum \_\_\_\_\_

**34 What is the currency code in the previous question?**

**Online services**

**35 Do you support e-filing?**

- Yes
- No

**36 Is e-filing mandatory for...**

	Yes	Not yet, but planned	No
Sole trader	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
General partnership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Private limited company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Public limited company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Electronic certificates and electronic signatures**

"**Electronic certificate**" means an electronic attestation which links signature-verification data to a person and confirms the identity of that person.

"**Electronic signature**" means data in electronic form which are attached to or logically associated with other electronic data and which serve as a method of authentication.

"**Advanced electronic signature**" means an electronic signature which meets the following requirements:

- (a) it is uniquely linked to the signatory;
- (b) it is capable of identifying the signatory;
- (c) it is created using means that the signatory can maintain under his sole control; and
- (d) it is linked to the data to which it relates in such a manner that any subsequent change of the data is detectable;

**37 Is it possible to use electronic signatures in the e-filing process?**

	Yes	Not yet, but planned	No
Sole trader	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
General partnership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Private limited company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Public limited company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers)**

- No authentication required
- User ID and pass word
- Electronic certificate

Comments

**39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register?**

- Yes, electronic signature
- Yes, advanced electronic signature
- No

Comments

**40 Do you supply electronic documents using electronic signature?**

	Yes, we use electronic signature	Not yet, but planned	No
Sole trader	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
General partnership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Private limited companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Public limited companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**41 When do you plan to implement e-filing?**

Comments

**42 Is it possible to completely register online?**

	Yes	Not yet, but planned	No
Sole trader	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
General partnership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Private limited company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Public limited company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments

**43 What percentages of the following documents are submitted electronically?**

Documents for company formation / registration (%)

Documents for changes in the companies register (%)

Annual accounts (%)

Other documents (%)

**44 Which of the following information services do you provide on your website?**

	Free of charge	Against a fee
Company search, company profile	<input type="checkbox"/>	<input type="checkbox"/>
Company officer (director, auditor) search	<input type="checkbox"/>	<input type="checkbox"/>
Downloading annual accounts	<input type="checkbox"/>	<input type="checkbox"/>
Statistics	<input type="checkbox"/>	<input type="checkbox"/>
List of company's business units / places	<input type="checkbox"/>	<input type="checkbox"/>
Certificate of incorporation	<input type="checkbox"/>	<input type="checkbox"/>
Publication of companies' acts	<input type="checkbox"/>	<input type="checkbox"/>
Company names that exists	<input type="checkbox"/>	<input type="checkbox"/>
Company history	<input type="checkbox"/>	<input type="checkbox"/>
Insolvency's related information	<input type="checkbox"/>	<input type="checkbox"/>
	Free of charge	Against a fee
Seeing the company's own registration process	<input type="checkbox"/>	<input type="checkbox"/>
Company share capital	<input type="checkbox"/>	<input type="checkbox"/>
Relating laws and regulations	<input type="checkbox"/>	<input type="checkbox"/>
Certified copies	<input type="checkbox"/>	<input type="checkbox"/>
Information on fees	<input type="checkbox"/>	<input type="checkbox"/>
Notifications of events (late filing of annual accounts, newly submitted documents etc)	<input type="checkbox"/>	<input type="checkbox"/>

Comments

**Companies in the EU****45 Do you require that the branch of a company registered in another EU country be registered?**

- Yes  
 Sometimes  
 No

**46 Do you require that the branch of a company registered in another country outside the EU be registered?**

- Yes  
 Sometimes  
 No

**47 Do you register the following company types?**

- European Economic Interest Grouping (EEIG)  
 European Companies (SE)  
 European Cooperative Society (SCE)  
 European groupings of territorial cooperation (EGTC).

**48 How many companies do you have in your companies register as of December 31, 2009?**

EEIG	<input type="text"/>
SE	<input type="text"/>
SCE	<input type="text"/>
EGTC	<input type="text"/>
Branches in EU	<input type="text"/>
Branches outside of EU	<input type="text"/>

---

### Share capital

**49 What is the minimum share capital for...?**

Private limited liability company   
Public limited liability company

**50 What is the currency code for the amount in the previous question?**

**51 In what currencies can share capital be registered?**

- EUR  
 GBP  
 USD  
 Our country's own currency  
 Other

Comments

**52 What is the minimum number of shareholders for...?**

Private limited liability company   
Public limited liability company

**Cross border transfer of registered office**

A cross border transfer of registered office occurs when an entity's entire legal person relocates to another country of jurisdiction. The questions below are about the process of such cross border transfers of registered office EXCLUDING European companies (SE) and European cooperative companies (SCE).

**53 Do you accept a transfer of registered office?**

- Yes, to any other jurisdiction  
 Yes, to specific jurisdictions  
 No, cross border transfers of registered office are not accepted

Comments

**Questions on cross border mergers**

**Cross border mergers** occur when at least 2 companies from at least 2 different jurisdictions take part in a merger. Such a merger may be carried out in 2 different ways: **Merger by acquisition**, where a company acquires another company, or **Merger by formation of a new company**, where 2 or more companies are merged and the result is a new company.

**54 Have you registered any cross border mergers?**

- Yes  
 No

Comments

**55 Have you registered any cross border mergers by formation of a new company?**

- Yes  
 No

Comments

**56 How many cross border mergers resulted in companies leaving your jurisdiction?**

- None  
 Yes, specify:

Comments

**57 How many cross border mergers resulted in companies entering your jurisdiction?**

- None  
 Yes, specify:

Comments

**58 Which other legal form except from limited liability companies be part of a cross border merger? (for example, in Sweden an economic association can acquire a limited liability company)**

**Registration data****59 Total number of new company registrations during 2009**

Sole trader	<input type="text"/>
General Partnership	<input type="text"/>
Private Limited Company	<input type="text"/>
Public Limited Company	<input type="text"/>
Other companies	<input type="text"/>

**60 Total number of registered companies as of December 31, 2009**

Sole Trader	<input type="text"/>
General Partnership	<input type="text"/>
Private Limited Company	<input type="text"/>
Public Limited Company	<input type="text"/>
Other companies	<input type="text"/>

**61 Total number of company terminations during 2009**

Sole Trader	<input type="text"/>
General Partnership	<input type="text"/>
Private Limited Company	<input type="text"/>
Public Limited Company	<input type="text"/>
Other companies	<input type="text"/>

**62 Total number of submissions for changes in the registered particulars, filed during 2009**

Sole Trader	<input type="text"/>
General Partnership	<input type="text"/>
Private Limited Company	<input type="text"/>
Public Limited Company	<input type="text"/>
Other companies	<input type="text"/>

Kommentar

**End of questionnaire**

Thank you for participating in the survey, please check through your answers again and then click on the "Send"-button to submit your answers.

Question: Q1 How would you classify your organization?

How would you classify your organization?	Frequency	Percent
Missing value	2	7%
Governmental (state-owned)	17	59%
Court of justice	6	21%
If other, please specify	4	14%

Question: Q1 How would you classify your organization? - If other, please specify (Text)

Town	How would you classify your organization? - If other, please specify (Text)
France	The Institut National de la Propriété Industrielle which is a public corporation depends on the ministry for the finance and economics affairs. The clercks depend on the ministry for justice.
Italy	chambers of commerce, public body
Netherlands, The	In The Netherlands the Chambers of Commerce are in charge for the trade register. The Chambers are a public law institution.
Spain, association	Public Law Corporation

Question: Q2 What type of structure does your organization have?

What type of structure does your organization have?	Frequency	Percent
Missing value	2	7%
Centralized	17	59%
Decentralized	9	31%
If other, please specify	1	3%

Question: Q2 What type of structure does your organization have? - Comments

Town	What type of structure does your organization have? - Comments
Austria	The commercial courts are decentralised, but they register the data in one centralised database.
Croatia	Centralized but with 187 Bracch offices throughout the country.
Spain, association	Mixed.
Switzerland	The organisation of the commercials registry is mainly decentralised (registration, filing records etc. is done by the commercials registers of the cantons). But all registrations of the commercials registers of the cantons must be approved by the Federal Administration, Federal office of Justice, which means a certain centralisation too.

Question: Q3 How many offices does your organization have? - Main/central office

How many offices does your organization have? - Main central office	Frequency	Percent
	0	0%
1	22	96%
2	1	4%

Question: Q3 How many offices does your organization have? - Regional offices

Analysis Variable : Q3_2 How many offices does your organization have? - Regional offices				
Minimum	Maximum	Median	Mean	N
1	42	9	12	14

Question: Q3 How many offices does your organization have? - Local offices

Analysis Variable : Q3_3 How many offices does your organization have? - Local offices				
Minimum	Maximum	Median	Mean	N
2	300	68	104	9

Question: Q4 What type of funding do you receive?

What type of funding do you receive?	Frequency	Percent
Missing value	2	7%
Governmental funding	14	48%
No funding at all	5	17%
If other, please specify	8	28%

Question: Q4 What type of funding do you receive? - Comments

<b>Town</b>	<b>What type of funding do you receive? - Comments</b>
Croatia	Self financed upon its fees.
Denmark	we also receive payment from sale of data, annual accounts, business rapport etc. and fees eg. the danish nutrition base charge 500 dk. kr. yearly for Individuals and companies etc. who wish to operate a food business.
Italy	mandatory contributions from companies.
Jersey	Fees for services supplied and annual returns for companies.
Lithuania	Special programmes are funded by government.
Netherlands, The	All registered companies pay an annual fee, according to the Commercial register Act. The fee contains payments for the register and the 2 other tasks of the Chambers of Commerce. The amounts to be paid differ with the legal form of companies and their size (number of employees)..
Romania	self-financed until 15 Nov. 2009, then Governmental funding.
Serbia	The means for the foundation of the SBRA were secured from the Budget of the Republic of Serbia; donations and sponsorships of domestic and foreign legal and physical persons; and other sources of financing, in accordance with the law..The operations of the SBRA are financed from the income generated from fees charged for performed services, as well as from other sources in accordance with the law, such as donations and sponsorships of domestic and foreign legal and physical persons; and other sources of financing. If the SBRA's annual accounts of revenues and losses determine that the realized revenues exceed the costs, the difference of the means is paid to the account of the Budget of the Republic of Serbia. In the case that the SBRA does not realize the planned revenues from performing the activities from its competence, the missing means are secured from the Budget of the Republic of Serbia..
Spain, association	users pay for the registry services.
Switzerland	fees.

Question: Q5 What fees and charges do you collect? - Company formation/incorporation fees

<b>What fees and charges do you collect? - Company formation incorporation fees</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	24%
Company formation/incorporation fees	22	76%

Question: Q5 What fees and charges do you collect? - Application fees for changes in the companies register

<b>What fees and charges do you collect? - Application fees for changes in the companies register</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	24%
Application fees for changes in the companies register	22	76%

Question: Q5 What fees and charges do you collect? - Fees for registration of annual/company accounts

<b>What fees and charges do you collect? - Fees for registration of annual company accounts</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	18	62%
Fees for registration of annual/company accounts	11	38%

Question: Q5 What fees and charges do you collect? - Annual fees to keep a company in the register

<b>What fees and charges do you collect? - Annual fees to keep a company in the register</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	23	79%
Annual fees to keep a company in the register	6	21%

Question: Q5 What fees and charges do you collect? - Information fees

<b>What fees and charges do you collect? - Information fees</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	17%
Information fees	24	83%

Question: Q5 What fees and charges do you collect? - Other fees

<b>What fees and charges do you collect? - Other fees</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	16	55%
Other fees	13	45%

Question: Q5 What fees and charges do you collect? - Some services are free of charge

<b>What fees and charges do you collect? - Some services are free of charge</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	17%
Some services are free of charge	24	83%

Question: Q5 What fees and charges do you collect? - Comments

Town	What fees and charges do you collect? - Comments
Croatia	FINA is a transaction company and most fees are based on the transaction charge (commission) and on charges from sales of information/products/services). www.fina.hr.Court of justice that registers new companies collects incorporation fees and fees for changes in the company register..
Denmark	eg. Danish Nutrition Base charge 500 kr. each year.
Georgia	Free of charge services are: 1. getting basic current information regarding legal person and 2. getting already prepared extract or a copy of any other document available in the database
United Kingdom	Fee charged for oversea company accounts registration

Question: Q6 Do you apply the cost-covering principle when setting your prices

Do you apply the cost-covering principle when setting your prices	Frequency	Percent
Missing value	3	10%
Yes, always	16	55%
Yes, sometimes	7	24%
No, never	3	10%

Question: Q7 Does your legislation permit you to gain a profit?

Does your legislation permit you to gain a profit?	Frequency	Percent
Missing value	2	7%
Yes	3	10%
Yes, but with some restrictions	9	31%
No	15	52%

Question: Q8 Do you accept documents in languages other than your national language(s)?

Do you accept documents in languages other than your national language(s)?	Frequency	Percent
Missing value	3	10%
Yes, all documents can be submitted in foreign language	6	21%
Yes, some documents can be submitted in foreign language	12	41%
No, we accept no documents in foreign language	8	28%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Agent or any third party

Who can submit an application for company formation? (choose one or more alternatives) - Agent or any third party	Frequency	Percent
Missing value	12	41%
Agent or any third party	17	59%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Consulting company

Who can submit an application for company formation? (choose one or more alternatives) - Consulting company	Frequency	Percent
Missing value	15	52%
Consulting company	14	48%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Entrepreneur or the company itself

Who can submit an application for company formation? (choose one or more alternatives) - Entrepreneur or the company itself	Frequency	Percent
Missing value	6	21%
Entrepreneur or the company itself	23	79%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Lawyer

Who can submit an application for company formation? (choose one or more alternatives) - Lawyer	Frequency	Percent
Missing value	12	41%
Lawyer	17	59%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Public notary

Who can submit an application for company formation? (choose one or more alternatives) - Public notary	Frequency	Percent
Missing value	18	62%
Public notary	11	38%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Accountant

Who can submit an application for company formation? (choose one or more alternatives) - Accountant	Frequency	Percent
Missing value	23	79%
Accountant	6	21%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Trustee

Who can submit an application for company formation? (choose one or more alternatives) - Trustee	Frequency	Percent
Missing value	24	83%
Trustee	5	17%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Comments

Town	Who can submit an application for company formation? (choose one or more alternatives) - Comments
Croatia	basically any person who has the legal proxy to do so and is full legal age (18).
Denmark	All legal age and not declared incapable of managing one's own affairs
Estonia	Entrepreneur another person pursuant to an authorisation document
France	For individuals, the application is signed by the entrepreneur or his authorised agent. For legal entities, applications are signed by the legal representative (manager, president or general director, etc...), or any other person or agent legally authoris
Guernsey	Licensed Corporate Service Provider .
Jersey	In some cases Jersey local resident
Latvia	Application is always submitted by the entrepreneur, but he can use services offered by lawyer, consulting companies which deliver the application to the Register of Enterprises instead of him.
Liechtenstein	trustee company
Norway	the form always has to be signed by a person authorized to sign for the business enterprise
Serbia	An application for company formation can be submitted by any person authorized in this respect by the founder.
Sweden	anyone if the entrepreneur has signed the application
Switzerland	Submission doesn't include signing documents. Certain documents must e.g. be signed by board members.
United Kingdom	Accessible to all

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Bank draft / checks

<b>What payment methods do you accept? (choose one or more alternatives) - Bank draft checks</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	16	55%
Bank draft / checks	13	45%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Cash

<b>What payment methods do you accept? (choose one or more alternatives) - Cash</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	31%
Cash	20	69%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Deposit accounts

<b>What payment methods do you accept? (choose one or more alternatives) - Deposit accounts</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	20	69%
Deposit accounts	9	31%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Invoice

<b>What payment methods do you accept? (choose one or more alternatives) - Invoice</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	16	55%
Invoice	13	45%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Major credit / debit cards

<b>What payment methods do you accept? (choose one or more alternatives) - Major credit debit cards</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	13	45%
Major credit / debit cards	16	55%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Money orders

<b>What payment methods do you accept? (choose one or more alternatives) - Money orders</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	20	69%
Money orders	9	31%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Online payments

<b>What payment methods do you accept? (choose one or more alternatives) - Online payments</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	13	45%
Online payments	16	55%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Postal / money orders

<b>What payment methods do you accept? (choose one or more alternatives) - Postal money orders</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	20	69%
Postal / money orders	9	31%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Direct debit

<b>What payment methods do you accept? (choose one or more alternatives) - Direct debit</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	26	90%
Direct debit	3	10%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) -  
 Comments

Town	What payment methods do you accept? (choose one or more alternatives) - Comments
Croatia	Master card and Maestro are used for payments, Diners card to withdraw cash and Visa to withdraw cash for legal entities.
Czech Republic	revenue stamps
Denmark	We don't take any fee for register a company, but the company capital has to be present at the time of establishment, which is checked. But we sell data and information about companies.
Estonia	we also accept cash, if the state fee is less than 100 EEK
Latvia	Client can submit payment printouts from the Internet bank. These printouts have to be signed by the client.
Lithuania	Online payments are available for some services.

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) -  
 Major credit / debit cards

What online payment methods do you accept? (choose one or more alternatives) - Major credit debit cards	Frequency	Percent
Missing value	15	52%
Major credit / debit cards	14	48%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) -  
 Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)

What online payment methods do you accept? (choose one or more alternatives) - Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)	Frequency	Percent
Missing value	26	90%
Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)	3	10%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) - Electronic checks (transferring money from one check account to another over the internet)

What online payment methods do you accept? (choose one or more alternatives) - Electronic checks (transferring money from one check account to another over the internet)	Frequency	Percent
Missing value	25	86%
Electronic checks (transferring money from one check account to another over the internet)	4	14%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) - Electronic bill (a computer system that generates electronic bills and sends them to customers over the internet)

What online payment methods do you accept? (choose one or more alternatives) - Electronic bill (a computer system that generates electronic bills and sends them to customers over the internet)	Frequency	Percent
Missing value	25	86%
Electronic bill (a computer system that generates electronic bills and sends them to customers over the internet)	4	14%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) - Comments

Town	What online payment methods do you accept? (choose one or more alternatives) - Comments
Austria	Automating debiting
Denmark	We don't take any fee for register a company, but the company capital has to be present when the company is been establish and this do we check. But we sell data and information about companies.
Estonia	we accept payments via e-banks, using preliminary filled payment orders.
Ireland	CRO deposit account
Netherlands, The	the Dutch banks cooperate in a e payment system. The Chamber of Commerce also accepts payments through this system
Serbia	We do not accept any online payment methods yet.

Question: Q12 When is payment due for... Company formation / incorporation

When is payment due for... Company formation incorporation	Frequency	Percent
Missing value	3	10%
In advance	15	52%
Upon registration / delivery	6	21%
After registration / delivery	5	17%

Question: Q12 When is payment due for... Application for changes in the companies register

When is payment due for... Application for changes in the companies register	Frequency	Percent
Missing value	5	17%
In advance	14	48%
Upon registration / delivery	6	21%
After registration / delivery	4	14%

Question: Q12 When is payment due for... Information delivery

When is payment due for... Information delivery	Frequency	Percent
Missing value	2	7%
In advance	12	41%
Upon registration / delivery	6	21%
After registration / delivery	9	31%

Question: Q13 How do you examine the company / business name? Formally

How do you examine the company business name? Formally	Frequency	Percent
Missing value	9	31%
Company name	20	69%

Question: Q13 How do you examine the company / business name? Formally

How do you examine the company business name? Formally	Frequency	Percent
Missing value	20	69%
Business name	9	31%

Question: Q13 How do you examine the company / business name? Legally

How do you examine the company business name? Legally	Frequency	Percent
Missing value	5	17%
Company name	24	83%

Question: Q13 How do you examine the company / business name? Legally

How do you examine the company business name? Legally	Frequency	Percent
Missing value	20	69%
Business name	9	31%

Question: Q13 How do you examine the company / business name? Against the National Trademark database

How do you examine the company business name? Against the National Trademark database	Frequency	Percent
Missing value	22	76%
Company name	7	24%

Question: Q13 How do you examine the company / business name? Against the National Trademark database

How do you examine the company business name? Against the National Trademark database	Frequency	Percent
Missing value	27	93%
Business name	2	7%

Question: Q13 How do you examine the company / business name? Against the ALICANTE Trademark database

How do you examine the company business name? Against the ALICANTE Trademark database	Frequency	Percent
Missing value	26	90%
Company name	3	10%

Question: Q13 How do you examine the company / business name? Against the ALICANTE Trademark database

How do you examine the company business name? Against the ALICANTE Trademark database	Frequency	Percent
Missing value	28	97%
Business name	1	3%

Question: Q13 How do you examine the company / business name? Against the companies register

How do you examine the company business name? Against the companies register	Frequency	Percent
Missing value	5	17%
Company name	24	83%

Question: Q13 How do you examine the company / business name? Against the companies register

How do you examine the company business name? Against the companies register	Frequency	Percent
Missing value	20	69%
Business name	9	31%

Question: Q13 How do you examine the company / business name? Don't examine the name at all

How do you examine the company business name? Don't examine the name at all	Frequency	Percent
Missing value	28	97%
Company name	1	3%

Question: Q13 How do you examine the company / business name? Don't examine the name at all

How do you examine the company business name? Don't examine the name at all	Frequency	Percent
Missing value	27	93%
Business name	2	7%

Question: Q14 Is the company register number unique for... ? Sole trader

Is the company register number unique for... ? Sole trader	Frequency	Percent
Missing value	3	10%
Yes	24	83%
No	2	7%

Question: Q14 Is the company register number unique for... ? General partnership

<b>Is the company register number unique for... ? General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	10%
Yes	26	90%

Question: Q14 Is the company register number unique for... ? Private limited company

<b>Is the company register number unique for... ? Private limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	7%
Yes	27	93%

Question: Q14 Is the company register number unique for... ? Public limited company

<b>Is the company register number unique for... ? Public limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	7%
Yes	27	93%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Gender quota

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Gender quota</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	28	97%
Gender quota	1	3%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Residency requirement

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Residency requirement</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	17	59%
Residency requirement	12	41%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Nationality requirement

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Nationality requirement</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	27	93%
Nationality requirement	2	7%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Audited annual accounts

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Audited annual accounts</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	15	52%
Audited annual accounts	14	48%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Comments

Town	Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Comments
Austria	Audited annual accounts for certain companies with limited liability .
Denmark	some companies can leave out audited annual accounts and it depends on the balance sheet total, the net turnover and the average of full time employees
Estonia	Residency requirement Audited annual accounts as for private limited company and public limited company, at least one half of the members of the management board shall have their residence in Estonia, in another Member State of the European Economic Area or in Switzerland.
Finland	Smaller companies are exempted from the obligation to have their accounts audited.
France	Once the registration has been made, the judge may check the director's or individual entrepreneur's police record to make sure that they have not been prohibited to exercise a commercial activity by court order. The applicant is required to present a
Georgia	None of the above-mentioned
Guernsey	exemptions of a general nature are available regarding the requirement for audit.
Ireland	See ans.51
Jersey	All public companies are required to file annual audited accounts. All Jersey companies must have a Jersey registered office.
Latvia	Company must have a legal address registered in Latvia. Board members of the company have to be available in this legal address. Annual accounts have to be audited in some cases, e.g. company has more than 25 employees and more than 500 000 LVL (715 000 EUR)
Liechtenstein	at least one member of the board of a company has to be especially qualified (Art. 180a Person and Company Law Act (PGR))
Netherlands, The	The private and public limited companies are obliged under law (european transferred to national law) to make an annual account and to deposit it within 13 months after the end of their financial year with the trade register
Norway	Each gender has to be represented in the board in a certain way, depending on how many board members the company has ( this applies for public limited companies and limited companies owned by the government). At least 50 % of the board and the managing d
Romania	Establishing the seat is conditioned by uniqueness. Where dwellings allow by construction, more seats may be accepted in the same dwelling.
Serbia	Our legislation does not include any of the restrictions listed above.
Sweden	50% of the Directors should be residents within the EES-area

Question: Q16 Do you register and / or decide on the following types of business registration?  
Bankruptcy

Do you register and or decide on the following types of business registration? Bankruptcy	Frequency	Percent
Missing value	27	93%
Decide on	2	7%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Bankruptcy

<b>Do you register and or decide on the following types of business registration? Bankruptcy</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
Register	21	72%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Wind up / Liquidation

<b>Do you register and or decide on the following types of business registration? Wind up Liquidation</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	19	66%
Decide on	10	34%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Wind up / Liquidation

<b>Do you register and or decide on the following types of business registration? Wind up Liquidation</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	17%
Register	24	83%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Merger

<b>Do you register and or decide on the following types of business registration? Merger</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	20	69%
Decide on	9	31%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Merger

<b>Do you register and or decide on the following types of business registration? Merger</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	17%
Register	24	83%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Strike off

<b>Do you register and or decide on the following types of business registration? Strike off</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	14	48%
Decide on	15	52%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Strike off

<b>Do you register and or decide on the following types of business registration? Strike off</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	24%
Register	22	76%

Question: Q17 Is you organization in charge of receiving annual accounts?

<b>Is you organization in charge of receiving annual accounts?</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	3%
Yes	21	72%
No	7	24%

Question: Q17 Is your organization in charge of receiving annual accounts? - Comments

Town	Is your organization in charge of receiving annual accounts? - Comments
Belgium	The Central Balance Sheet Office is a part of the National Bank of Belgium (central bank)
Germany	Unternehmensregister ( Bundesanzeiger).
Guernsey	None - but companies must maintain records for inspection.
Hungary	Annual accounts should be sent to the Ministry of Justice from 2009.
Latvia	Amendments in the "Annual Accounts Law" envisage that as of July 1, 2008, the commercial companies registered in Latvia have to submit annual reports only to the State Revenue Service (SRS). The abovementioned SRS documents are then electronically sent to the Enterprise Register if they are submitted electronically or if these documents are submitted in paper format then electronic copies of these documents are electronically sent to the Enterprise Register.
Slovenia	AJPES.
Spain, central	The Mercantile Regional Registers are in charge of receiving annual accounts..
Switzerland	This is the SIX Swiss Exchange AG, if the company is listed at the stock exchange..

Question: Q18 Which company types are required by law to file annual accounts? Sole trader

Which company types are required by law to file annual accounts?	Frequency	Percent
<b>Sole trader</b>		
Missing value	5	17%
Yes, required to file annual accounts	6	21%
No, not required	18	62%

Question: Q18 Which company types are required by law to file annual accounts? General partnership

Which company types are required by law to file annual accounts?	Frequency	Percent
<b>General partnership</b>		
Missing value	5	17%
Yes, required to file annual accounts	10	34%
No, not required	14	48%

Question: Q18 Which company types are required by law to file annual accounts? Private limited companies

Which company types are required by law to file annual accounts?	Frequency	Percent
<b>Private limited companies</b>		
Missing value	2	7%
Yes, required to file annual accounts	25	86%
No, not required	2	7%

Question: Q18 Which company types are required by law to file annual accounts? Public limited companies

Which company types are required by law to file annual accounts? Public limited companies	Frequency	Percent
Missing value	2	7%
Yes, required to file annual accounts	26	90%
No, not required	1	3%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - Electronically (XBRL)

How do you accept annual accounts? (choose one or more alternatives) - Electronically (XBRL)	Frequency	Percent
Missing value	20	69%
Electronically (XBRL)	9	31%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - Electronically (other format)

How do you accept annual accounts? (choose one or more alternatives) - Electronically (other format)	Frequency	Percent
Missing value	15	52%
Electronically (other format)	14	48%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - By e-mail (pdf, word format, etc)

How do you accept annual accounts? (choose one or more alternatives) - By e-mail (pdf, word format, etc)	Frequency	Percent
Missing value	25	86%
By e-mail (pdf, word format, etc)	4	14%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - By fax (paper copy)

How do you accept annual accounts? (choose one or more alternatives) - By fax (paper copy)	Frequency	Percent
Missing value	28	97%
By fax (paper copy)	1	3%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - By mail (hard copy)

How do you accept annual accounts? (choose one or more alternatives) - By mail (hard copy)	Frequency	Percent
Missing value	14	48%
By mail (hard copy)	15	52%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - At the registry office (hard copy)

How do you accept annual accounts? (choose one or more alternatives) - At the registry office (hard copy)	Frequency	Percent
Missing value	17	59%
At the registry office (hard copy)	12	41%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - Comments

Town	How do you accept annual accounts? (choose one or more alternatives) - Comments
Estonia	XBRL since 2010
Finland	Electronically from the Taxation Authority. Companies file their accounts as an attachment to their tax return.
France	annual accounts are submitted on paper.
Germany	on paper; since 2007 the annual accounts will be submitted to the 'Unternehmensregister' electronically .
Guernsey	not required
Hungary	Annual accounts should be sent electronically to the Ministry of Justice from 2009.
Latvia	The SRS sends annual reports to the Enterprise Register: electronically (in XML and/or DUF format) if they are submitted electronically or .electronic copies of these documents (in TIF format) if they are submitted in paper format.
Lithuania	On-line filing and submission, xml
Romania	one stop office
Slovenia	AJPES

Question: Q20 Within what period must companies submit their annual accounts (in months) ? -

Town	Within what period must companies submit their annual accounts (in months) ? -
Belgium	The annual accounts must be filed with the National Bank of Belgium within thirty days after they have been approved and no later than seven months after the end of the financial year.
Austria	9 months after the end of the business year
Croatia	Until March 31st if a business year equals calendar year. If a business year is different from calendar year deadline is within 6 months from the end of the business year. For public posting June 30th, for statistics and other purposes until March 31st.
Czech Republic	3
Denmark	5 months
Estonia	6 months after the end of the financial year
Finland	limited companies: 8 months after end of accounting period others: 6 months after end of accounting period Tax return: 4 months after end of accounting period
France	French companies must deposit their accounts within a month of their approval by the associates at the general meeting six months after the annual assembly. Non-french companies must deposit their accounts in the time period stipulated by the legislation in force where their headquarters are located ( 6 months deadline after the closing to make this approval). The closing date is often fixed in calendar year end but can be fixed the whole year .
Germany	12 months
Guernsey	not required
Hungary	5 months
Ireland	Companies are required to file their annual return form and accounts within 28 days of their Annual Return Date (ARD) and must be filed at least once every year. The ARD can not be more than 9 months after the financial year end.
Italy	6 months
Jersey	Within 7 months of the company's financial period (usually annually) end.
Latvia	Not later than a month after approval of the annual account and not later than four months (for large companies* - seven months) after the end of the accounting year. Large companies in compliance with the 'Annual Accounts Law' are e.g., companies which have more than 25 employees and more than 500 000 LVL (711 440 EUR) net turnover. In general it is the 30th of April/30th of July every year.
Liechtenstein	15 months after each financial year
Lithuania	Annual financial accountancy must be submitted to the Register of Legal Entities within 30 days from the moment when the legal entity approves it in a manner prescribed by laws and documents of incorporation of the legal entity.
Luxembourg	7 months after closure of accounting year
Netherlands, The	within 13 months after their financial year
Norway	The annual accounts must be submitted within one month after their making. (The annual accounts must be produced/made within six months after the end of the accounting period).
Romania	In accordance with art. 185 of Law no. 31/1990 regarding trading companies, the

	<p>administrators shall have the duty to submit to the Trade Register, within 15 days after the date of the general assembly, on paper support and in electronic format, or only in electronic format with attached extended electronic signature, copies of the annual financial statements, accompanied by their report, the report of the censor or the report of the financial auditors, as well as the minutes of the general assembly, in accordance with the provisions of the republished version of the Accountancy Law 82/1991. Furthermore, art. 237 of Law no. 31/1990 stipulates that the tribunal shall, upon the request of any interested party or of the National Trade Register Office, decide on the dissolution of a company if the company failed to submit the annual financial statements or any other documents that, according to the law, are requested for submission to the Trade Register within six months after the legal terms expired.</p>
Serbia	2 (TWO).
Slovenia	One year - 12 months (AJ PES)
Spain, association	12 months
Sweden	Within seven months from the end of the fiscal year
United Kingdom	9 months - private limited company 6 months - public limited company

Question: Q21 If you use a reference date to explain the filing period in the question above, please explain the reference date. -

Town	If you use a reference date to explain the filing period in the question above, please explain the reference date. -
Belgium	* end of the financial year: mostly 31 December * date of approval: by the general assembly / shareholders
Denmark	Without undue delay after approval, the enterprises shall submit the audited and approved annual report to the Danish Commerce and Companies Agency. The Agency must be in receipt of the annual report within a time limit of 5 months after the end of the financial year, subject to a time limit of 4 months for listed enterprises.
Estonia	this period (6 month) is provided in Commercial Code.
Germany	the companies can define their accounting year in their articles of incorporation. If the don't define their accounting year in their articles of incorporation it corresponds to the calendar year
Guernsey	n/a
Ireland	An ARD of a company is the latest date to which an annual return must be made up. The annual return and accounts must be filed with the CRO within 28 days of the ARD. New companies incorporated have an ARD triggered by their date of incorporation. A company's ARD in future years is 12 months from its previous year's ARD, unless the company altered that ARD.
Jersey	Financial period(usually a year) end: The period end at which companies leggers have been closed off and balances transfered to the profit and loss and balance sheet. The current period audited and commented by the external auditor.
Liechtenstein	reference date is the day after finishing a financial year
Romania	In accordance with the Accountancy Law 82/1991, the legal term for submission of annual financial statements to the Ministry of Finance is maximum 150 days after the end of the financial year. For submission to the Trade Register, see 20 above.
Serbia	The filing period reference date indicated above (question 20) is the last day of February of the current year for the previous year (January 1 - December 31).
Slovenia	AJPES
Spain, association	End of accounting reference period.
United Kingdom	The accounting period normally covers 12 months but can be shortened to cover a period of 6 months or extended to cover a period of 18 months (extensions generally allowed only once in 5 years). From incorporation a private company has 21 months to file and a public company 18 months.

Question: Q22 Which of the following filing services do you provide on your website?  
Downloading forms and instructions in national language(s)

Which of the following filing services do you provide on your website? Downloading forms and instructions in national language(s)	Frequency	Percent
Missing value	2	7%
Available	26	90%
Not yet, but planned	1	3%

Question: Q22 Which of the following filing services do you provide on your website?  
Downloading forms and instructions in foreign languages

<b>Which of the following filing services do you provide on your website? Downloading forms and instructions in foreign languages</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	7%
Available	10	34%
Not yet, but planned	9	31%
Not available	8	28%

Question: Q22 Which of the following filing services do you provide on your website? Electronic filing of documents for company formation / registration

<b>Which of the following filing services do you provide on your website? Electronic filing of documents for company formation registration</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	7%
Available	16	55%
Not yet, but planned	8	28%
Not available	3	10%

Question: Q22 Which of the following filing services do you provide on your website? Electronic filing of documents for changes in the companies register (change of address, change of business name, change of board of directors, etc)

<b>Which of the following filing services do you provide on your website? Electronic filing of documents for changes in the companies register (change of address, change of business name, change of board of directors, etc)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	7%
Available	17	59%
Not yet, but planned	7	24%
Not available	3	10%

Question: Q22 Which of the following filing services do you provide on your website? Software for electronic filing

Which of the following filing services do you provide on your website? Software for electronic filing	Frequency	Percent
Missing value	2	7%
Available	10	34%
Not yet, but planned	6	21%
Not available	11	38%

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Average

**Analysis Variable : Q23\_1 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Average**

Minimum	Maximum	Median	Mean	N
0	25	2	4	25

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Minimum

**Analysis Variable : Q23\_2 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Minimum**

Minimum	Maximum	Median	Mean	N
0	4	1	1	23

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Maximum

**Analysis Variable : Q23\_3 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Maximum**

Minimum	Maximum	Median	Mean	N
1	75	5	10	25

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Goal

**Analysis Variable : Q23\_4 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Goal**

Minimum	Maximum	Median	Mean	N
0	7	1	3	22

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Average

**Analysis Variable : Q24\_1 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Average**

Minimum	Maximum	Median	Mean	N
0	10	3	4	25

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Minimum

**Analysis Variable : Q24\_2 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Minimum**

Minimum	Maximum	Median	Mean	N
0	3	1	1	23

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Maximum

**Analysis Variable : Q24\_3 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Maximum**

Minimum	Maximum	Median	Mean	N
1	44	5	9	25

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Goal

**Analysis Variable : Q24\_4 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Goal**

Minimum	Maximum	Median	Mean	N
0	7	1	3	21

Question: Q25 Please explain the reference dates you use for defining 'process application goal' in the previous two questions. -

Town	Please explain the reference dates you use for defining 'process application goal' in the previous two questions. -
Croatia	In Croatia an on-line registration to the company register is introduced and the legal deadline is 24 hours. However some additional documents from other institutions (National Bureau of Statistics) are also needed and it takes between 24 to 48 hours to obtain those, depending where the company is registered (at which of the 13 trade court registries). Answer to question 23 applies to One stop shop agency - HITRO.HR, and answer to question 24 to the court of justice.
Denmark	Question 23: These numbers are for companies (private limited company and public limited company) both for changes and for an application for company - the numbers are in work days. There are no goals described as we encourage the companies do it online, which gives them day to day registrations/changes. Question 24: These numbers are for sole traders and general partnerships both changes and applications. The numbers are in workdays, the real number for maximum is not available -if it is a complicated issue- it can take many workdays, . We encourage user/companies to do it online, but registrations and some changes depend on The Danish Ministry of Taxation, others is done day to day.
Estonia	Since 2007 the ordinary registration procedure takes maximum 5 working days. But it is also possible accelerated registration procedure, it takes 1 day (in practice it takes ca 2 hours, the fastest case 9 minutes and 30 seconds).
Finland	The figures are workdays including both the date of receiving the application and the date of the registration. The goal set by the Ministry of Trade and Industry is to process -50 % of the applications in less than one week and -80 % of the applications in less than two weeks
France	it means that the documents must be sent every 15 days to the INPI, by all the registrars.
Germany	Notaries submit applications for company/incorporation or for changes in companies register via internet using an especially for this communication developed tool named 'egvp'. This electronic communication is based on osci-transport. The notaries submit the documents in an electronic form(pdf,tiff) - using a qualified digital signature - and further transmit the relevant informations in an xml-standard that enables the courts to import them automatically into court's registration software.
Guernsey	Incorporations are 24 hours, 2 hours or 15 minutes. All other processing is same day or less.
Hungary	Receive date of the application (start of processing) Court decision date, sending date of the decision (end of processing) The minimum (and goal) is 1 hour in

	case of the so called simplified registration process.
Ireland	From the date the application is received in the CRO to the date it is registered.
Italy	They are legally fixed. New planned legislation will require the possibility of setting up a company in 1 day.
Jersey	A working day is 8 hours we open from 9am to 5pm. We are able to incorporate a company in under two hours. Standard incorporations have a turn around time of two days. fasttrack incorporation take less than two hours. Changes to the companies register have a turn aroundtime of two days, however the majority of processing is accomplished in less than one day.
Latvia	Processing of application and adjudication is made immediately, in one visit to Register of Enterprises.
Liechtenstein	We intend to become able to finish our incorporation or changing acts immediately and give our clients the documents within only a short waiting period - this with exception of more difficult and unusually applications.
Lithuania	IT System for electronic preparing, signing, approving and electronical submission of documents and data is in development process. The system includes customers, notaries and Register. After implementation of electronical submission processing of applications will take less time.
Luxembourg	Processing of applications for company formation or for changes in the register have already become more efficient with the introduction of electronic application procedures as of October,1st, 2009 but still not all the applications are introduced by electronic means as electronic filing is not obligatory.
Netherlands, The	We plan to finish all modifications and new subscriptions within 1 day. The main reason for the 5% that needs 2 or 3 days, is that those requests from the client are incomplete and need extra contact or research
Norway	Average process dates for all the different application types are used by the government to define 'process application goal'. The numbers used in question 23 and 24 represent an average of paper-based and electronical-based applications.
Romania	since submission of request
Serbia	The 'START DATE': the date of the record entry THE 'END DATE': the approval/denial date.
Slovenia	Process application goal is determined by Ministry and not by Supreme Court
Spain, association	Documentation presentation date and the Register signature day
Sweden	The number of days between the arrival of the application and the certificate of incorporation/registered changes. When an application is incomplete a request for additional information is sent to the applicant. The time taken for these communications are included in our figures. The average time from arrival of application to either incorporation or a request for additional information is 10 days (for incorporations).
Switzerland	he FCRO is checking the legal aspect of a message sent by the cantonal commercial registry office. This check usually takes 1 day, which is the goal. The FCRO is sending the message after the legal check to the SOGC by mail.
United Kingdom	Paper applications generally take 5 days, electronic 1 day or less

Question: Q26 What are the most frequent changes in your companies register? Rank 1 (most frequent change)

<b>What are the most frequent changes in your companies register? Rank 1 (most frequent change)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	17%
Change of address of registered office	6	21%
Change of business/company name	1	3%
Change of particulars for Director of Secretary	11	38%
Increase/decrease in capital	1	3%
Bringing in the annual account	5	17%

Question: Q26 What are the most frequent changes in your companies register? Rank 2 (next most frequent change)

<b>What are the most frequent changes in your companies register? Rank 2 (next most frequent change)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	24%
Change of address of registered office	5	17%
Change of business/company name	4	14%
Change of particulars for Director of Secretary	9	31%
Increase/decrease in capital	1	3%
Bringing in the annual account	3	10%

Question: Q26 What are the most frequent changes in your companies register? Rank 3 (less frequent change)

<b>What are the most frequent changes in your companies register? Rank 3 (less frequent change)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	6	21%
Change of address of registered office	10	34%
Change of business/company name	6	21%
Change of particulars for Director of Secretary	1	3%
Change of accounting reference date	1	3%
Increase/decrease in capital	4	14%
Bringing in the annual account	1	3%

Question: Q26 Rank 3 (less frequent change) - Comments

Town	Rank 3 (less frequent change) - Comments
Croatia	Jurisdiction of the Court of justice
Estonia	Change of address of registered office Change of business/company name Increase/Decrease in capital change of board members, capital and changes in the articles of association
Finland	Change of address of registered office Change of business/company name Change of particulars for Director or Secretary Change of accounting reference date Increase/Decrease in capital
France	Change of address of registered office Change of particulars for Director or Secretary
Georgia	Actually, Change of business/company name can also rank 2
Germany	Change of business/company name Change of particulars for Director or Secretary Increase/Decrease in capital
Hungary	Change of address of registered office Change of particulars for Director or Secretary .
Ireland	1. Change of particulars for Director or Secretary. 2. Change of address of registered Office. 3. Change of Accounting reference date
Italy	Change of particulars for Director or Secretary
Jersey	Change of address of registered office Change of business/company name Increase/Decrease in capital
Latvia	In the second place is shareholder change.
Liechtenstein	Change of address of registered office Change of business/company name Change of particulars for Director or Secretary
Lithuania	Change of address of registered office , change of particulars for Director.
Slovenia	We dont have data for Changes of accounting reference date or Bringing in the annual account - those data are submit at AJPES
Spain, association	Change of address of registered office Change of particulars for Director or Secretary Increase/Decrease in capital
Switzerland	Change of particulars for Director or Secretary

Question: Q27 What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 1 (most popular means of communication)

What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 1 (most popular means of communication)	Frequency	Percent
Missing value	5	17%
E-mail	8	28%
Letter	9	31%
Phone	4	14%
In person / over the counter	3	10%

Question: Q27 What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 2 (next most popular means)

<b>What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 2 (next most popular means)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	6	21%
E-mail	3	10%
Fax	1	3%
Letter	11	38%
Phone	6	21%
In person / over the counter	2	7%

Question: Q27 What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 3 (less popular means)

<b>What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 3 (less popular means)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
E-mail	9	31%
Fax	1	3%
Letter	1	3%
Phone	5	17%
Sms	1	3%
In person / over the counter	4	14%

Question: Q27 Rank 3 (less popular means) - Comments

Town	Rank 3 (less popular means) - Comments
Croatia	These answers apply to the Court of justice. For FINA/HITRO.HR ranking is 1. e-mail, 2. phone and 3. in person.
Estonia	E-mail Letter .
Finland	E-mail Fax Letter Phone
France	E-mail Fax Letter Phone
Germany	normally the court will communicate with the notary public via osci-transport (egvp).with a company we will communicate via letter, fax, telephone
Hungary	E-mail Letter online information retrieval .
Ireland	Letter Phone Email.
Italy	E-mail Letter Phone
Jersey	E-mail Letter Phone
Lithuania	Phone, letter , in person, e-mail.
Spain, association	E-mail Phone Sms
Sweden	Standardized Webservices are our second most popular channel for giving information to companies.

Question: Q28 What are the most common grounds for business termination? Rank 1 (most common grounds for termination)

What are the most common grounds for business termination? Rank 1 (most common grounds for termination)	Frequency	Percent
Missing value	10	34%
Missing annual accounts	4	14%
Company's own choice	12	41%
Overborrowing	2	7%
Company carries on unlawful or unauthorized business activity	1	3%

Question: Q28 What are the most common grounds for business termination? Rank 2 (next most common grounds for termination)

What are the most common grounds for business termination? Rank 2 (next most common grounds for termination)	Frequency	Percent
Missing value	13	45%
Missing annual accounts	2	7%
Missing board of directors	1	3%
Company's own choice	7	24%
Lack of capital	4	14%
Overborrowing	1	3%
Company does not commence business	1	3%

Question: Q28 What are the most common grounds for business termination? Rank 3 (less common grounds for termination)

<b>What are the most common grounds for business termination? Rank 3 (less common grounds for termination)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	16	55%
Missing annual accounts	2	7%
Missing board of directors	4	14%
Lack of capital	1	3%
Overborrowing	1	3%
Death of board member(s) or partner(s)	1	3%
Company does not commence business	3	10%
Company carries on unlawful or unauthorized business activity	1	3%

Question: Q28 Rank 3 (less common grounds for termination) - Comments

<b>Town</b>	<b>Rank 3 (less common grounds for termination) - Comments</b>
Austria	unknown
Croatia	Applies to the Court of justice.
Estonia	Liquidation
France	Wind up - Bankruptcy
Germany	Bankruptcy, cessation of business, wind up
Guernsey	Has historically been strike-off but we are moving towards better compliance. We will take enforcement action if necessary against that commit offences under the new Companies Law (e.g. - failing to file an annual validation).
Hungary	Strike off, wind up.
Ireland	Strike off for failure to file annual returns
Italy	liquidation
Jersey	Company has come to the end of its useful life.
Latvia	In the second place is insolvency. In the third place - liquidation by court judgment.
Liechtenstein	bankruptcy, liquidation
Lithuania	The most common ground for business termination is liquidation.
Luxembourg	Please note that the most common ground for business termination is voluntary liquidation initiated by the company itself. The reasons why a company is initiating a voluntary liquidation procedure are not known by the register. The reasons for business termination decided by the Courts (judicial liquidation) are not known.
Netherlands, The	Own choice of the company/entrepreneur for termination (e.g. retirement). The Chambers of Commerce have by law their own possibility to terminate limited companies, of course within the boundaries given by law. The Chambers of Commerce do not need court verdict for the last mentioned way of termination.
Norway	The most common grounds for business termination besides 'Company's own choice', would be mandatory liquidation because the company lacks an auditor, and because the company have had a 'under liquidation' status in the register for more than a year. We do not have the ability to control whether the business termination is happening because of 'lack of capital' (besides registered share capital), 'overborrowing', 'differences between board members', 'company does not commence business' or 'the company carries on unlawful business activity'.
Spain, association	When it is not profitable anymore or there are disagreements amongst shareholders.
Sweden	The figures for different types of companies differ substantially. For LLC the most common ground is lack of capital, for others it is companys own choice.
Switzerland	Insolvency, voluntary liquidation, dissolution by the judge because the company lacks one of the required corporate bodies or if one of these bodies is not lawfully constituted, merger.
United Kingdom	Company set up but not required Liquidation

Question: Q29 What percentage of companies files their annual accounts on time (annual average) ?

What percentage of companies files their annual accounts on time (annual average) ?	Frequency	Percent
Missing value	6	21%
Figures not available	3	10%
10 to 49%	2	7%
50 to 69 %	2	7%
70 to 79%	7	24%
80 to 89%	4	14%
90 to 95%	5	17%

Question: Q29 What percentage of companies files their annual accounts on time (annual average) ? - Comments and actual figures

Town	What percentage of companies files their annual accounts on time (annual average) ? - Comments and actual figures
Austria	70.00.
Czech Republic	90.00.
Estonia	72%.
Georgia	N/A
Germany	The percentage enhanced due to administrative fines/penalty fees
Guernsey	not required
Hungary	80
Ireland	80.4% in 2009
Italy	95.00.
Jersey	78.00
Latvia	Such control is performed by the State Revenue Service.
Netherlands, The	90.00
Norway	88.00
Serbia	85%.
Slovenia	We dont have that informacion - those informacijons are at AJPES
Spain, association	86
Sweden	94%
United Kingdom	90.6

Question: Q30 Are the annual accounts available to the public?

Are the annual accounts available to the public?	Frequency	Percent
Missing value	2	7%
Yes, in electronic format and/or on paper	24	83%
Yes, but only in paper	1	3%
No, Annual accounts are not available to the public	2	7%

Question: Q31 Are the annual accounts in electronic format available for a fee?

Are the annual accounts in electronic format available for a fee?	Frequency	Percent
Missing value	5	17%
Annual accounts in electronic formats are not available to the public	1	3%
Yes, we have a fee for the copy of annual accounts in electronic formats	17	59%
No, there are no fees for the copy of annual accounts in electronic formats	6	21%

Question: Q31 Are the annual accounts in electronic format available for a fee? - Comments

Town	Are the annual accounts in electronic format available for a fee? - Comments
Belgium	Free of charge: only for the current year and the 5 previous calendar years..See: <a href="http://www.nbb.be/pub/03_00_00_00_00/03_02_00_00_00/03_02_01_00_00.htm?l=en">http://www.nbb.be/pub/03_00_00_00_00/03_02_00_00_00/03_02_01_00_00.htm?l=en</a>
Denmark	question 30-31 - nearly all are available on our website (pdf-format), and about 200-400 in xbrl.
Estonia	Free of charge for state agencies
France	scanned images seized documents
Georgia	N/A
Guernsey	not a requirement to register
Jersey	Only public companies are required to file accounts. Each years financial statements costs £2 per document.
Romania	The most important 8 financial indicators are available on our website page, free of charge.
Switzerland	Only if the company is listed at the stock exchange.

Question: Q32 Do you charge penalty fees for the late filing of annual accounts?

Do you charge penalty fees for the late filing of annual accounts?	Frequency	Percent
Missing value	2	7%
Yes	18	62%
No	9	31%

Question: Q33 What amount is the penalty fee? - Minimum

<b>Analysis Variable : Q33_1 What amount is the penalty fee? - Minimum</b>				
Minimum	Maximum	Median	Mean	N
100	5000	450	1198	12

Question: Q33 What amount is the penalty fee? - Maximum

<b>Analysis Variable : Q33_2 What amount is the penalty fee? - Maximum</b>				
Minimum	Maximum	Median	Mean	N
200	50000	5000	10224	15

Question: Q34 What is the currency code in the previous question? -

<b>Town</b>	<b>What is the currency code in the previous question? -</b>
Belgium	EUR
Austria	Euro
Czech Republic	czk - max 3% of active capital
Denmark	DKR
Estonia	EEK
France	€
Germany	Euro
Ireland	EUR
Italy	Eur
Jersey	pound sterling
Liechtenstein	CHF
Lithuania	LTL
Norway	NOK
Serbia	RSD (Republic of Serbia Dinar)
Sweden	SEK
United Kingdom	GBP

Question: Q35 Do you support e-filing?

<b>Do you support e-filing?</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	6	21%
Yes	18	62%
No	5	17%

Question: Q36 Is e-filing mandatory for... Sole trader

<b>Is e-filing mandatory for... Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	31%
Yes	3	10%
Not yet, but planned	3	10%
No	14	48%

Question: Q36 Is e-filing mandatory for... General partnership

<b>Is e-filing mandatory for... General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
Yes	3	10%
Not yet, but planned	4	14%
No	14	48%

Question: Q36 Is e-filing mandatory for... Private limited company

<b>Is e-filing mandatory for... Private limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	24%
Yes	4	14%
Not yet, but planned	3	10%
No	15	52%

Question: Q36 Is e-filing mandatory for... Public limited company

<b>Is e-filing mandatory for... Public limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	24%
Yes	4	14%
Not yet, but planned	3	10%
No	15	52%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? Sole trader

<b>Is it possible to use electronic signatures in the e-filing process? Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
Yes	13	45%
Not yet, but planned	5	17%
No	3	10%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? General partnership

<b>Is it possible to use electronic signatures in the e-filing process? General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	31%
Yes	13	45%
Not yet, but planned	5	17%
No	2	7%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? Private limited company

<b>Is it possible to use electronic signatures in the e-filing process? Private limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
Yes	17	59%
Not yet, but planned	3	10%
No	1	3%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? Public limited company

<b>Is it possible to use electronic signatures in the e-filing process? Public limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
Yes	16	55%
Not yet, but planned	4	14%
No	1	3%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - No authentication required

<b>How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - No authentication required</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	28	97%
No authentication required	1	3%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - User ID and pass word

How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - User ID and pass word	Frequency	Percent
Missing value	22	76%
User ID and pass word	7	24%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Electronic certificate

How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Electronic certificate	Frequency	Percent
Missing value	18	62%
Electronic certificate	11	38%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Comments

Town	How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Comments
Denmark	Digitale signature
Estonia	The authentication is possible with ID-card, mobile-ID or through an internet bank link...
Hungary	No authentication required, users send electronically signed files via email.
Liechtenstein	Advanced electronic signature is the only accepted way.
Lithuania	Authentication using Electronic certificate or e-banking
Netherlands, The	Not available yet

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, electronic signature

Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, electronic signature	Frequency	Percent
Missing value	25	86%
Yes, electronic signature	4	14%

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, advanced electronic signature

<b>Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, advanced electronic signature</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	20	69%
Yes, advanced electronic signature	9	31%

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - No

<b>Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - No</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	23	79%
No	6	21%

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Comments

<b>Town</b>	<b>Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Comments</b>
Denmark	Digitale signature
Estonia	Register entries are made on the basis of digitally signed or notarised applications, it means that entry petitions must be digitally signed, but the other documents may submit only using authentication.
Jersey	A small number of documents do not require signitures.
Latvia	Signed by the need to depend on the information provided.
Lithuania	Electronic signature is not required for transmitting annual accounts electronically.
Netherlands, The	We will in the future
Sweden	Password is only used for one specific service (administrative deletion of sole traders)

Question: Q40 Do you supply electronic documents using electronic signature? Sole trader

<b>Do you supply electronic documents using electronic signature? Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	10	34%
Yes, we use electronic signature	9	31%
Not yet, but planned	7	24%
No	3	10%

Question: Q40 Do you supply electronic documents using electronic signature? General partnership

<b>Do you supply electronic documents using electronic signature? General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	31%
Yes, we use electronic signature	9	31%
Not yet, but planned	7	24%
No	4	14%

Question: Q40 Do you supply electronic documents using electronic signature? Private limited companies

<b>Do you supply electronic documents using electronic signature? Private limited companies</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
Yes, we use electronic signature	11	38%
Not yet, but planned	5	17%
No	5	17%

Question: Q40 Do you supply electronic documents using electronic signature? Public limited companies

<b>Do you supply electronic documents using electronic signature? Public limited companies</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
Yes, we use electronic signature	10	34%
Not yet, but planned	6	21%
No	5	17%

Question: Q41 When do you plan to implement e-filing? -

<b>When do you plan to implement e-filing? -</b>	<b>Frequency</b>	<b>Percent</b>
	0	0%
2009	2	18%
2010	5	45%
2011	1	9%
2012	2	18%
2013	1	9%

Question: Q41 When do you plan to implement e-filing? - Comments

<b>Town</b>	<b>When do you plan to implement e-filing? - Comments</b>
Denmark	E-filing is at the moment mandatory for registration of voluntary associations (if they have to have a CVR.nr/company code/company register number). Futhermore have the present government a goal to make e-filing mandatory for all companies by 2012.
Estonia	We already use it
Guernsey	Implementation largely completed .
Hungary	e-filing was implemented in 2005, it is mandatory from 2008.
Ireland	An XBRL Pilot Project for the submission of annual accounts via XBRL was completed in late 2009. Research is on-going now with other Government Departments and with an XBRLsteering group in Ireland.
Jersey	Electronic filing of
Liechtenstein	not decided at the moment
Lithuania	Sole trader, private limited companies in 2010..Other legal entities in 2011.
Norway	Done.
Spain, central	Some certifications of legal names are delivered to Notaries through electronic means.
Switzerland	According to Art. 175 of the ordinance of the commercials register.

Question: Q42 Is it possible to completely register online? Sole trader

<b>Is it possible to completely register online? Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	14%
Yes	11	38%
Not yet, but planned	11	38%
No	3	10%

Question: Q42 Is it possible to completely register online? General partnership

<b>Is it possible to completely register online? General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	10%
Yes	11	38%
Not yet, but planned	11	38%
No	4	14%

Question: Q42 Is it possible to completely register online? Private limited company

<b>Is it possible to completely register online? Private limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	7%
Yes	13	45%
Not yet, but planned	9	31%
No	5	17%

Question: Q42 Is it possible to completely register online? Public limited company

Is it possible to completely register online? Public limited company	Frequency	Percent
Missing value	2	7%
Yes	11	38%
Not yet, but planned	10	34%
No	6	21%

Question: Q42 Public limited company - Comments

Town	Public limited company - Comments
Denmark	Sole trader and General partnership we still check manually before registration is sent to The Danish Ministry of Taxation.
Romania	They can send the application and the appropriate documents only based on electronic signature.

Question: Q43 What percentages of the following documents are submitted electronically? - Documents for company formation / registration (%)

Analysis Variable : Q43_1 What percentages of the following documents are submitted electronically? - Documents for company formation / registration (%%)				
Minimum	Maximum	Median	Mean	N
0	100	82	62	17

Question: Q43 What percentages of the following documents are submitted electronically? - Documents for changes in the companies register (%)

Analysis Variable : Q43_2 What percentages of the following documents are submitted electronically? - Documents for changes in the companies register (%%)				
Minimum	Maximum	Median	Mean	N
0	100	62	52	18

Question: Q43 What percentages of the following documents are submitted electronically? - Annual accounts (%)

Analysis Variable : Q43_3 What percentages of the following documents are submitted electronically? - Annual accounts (%%)				
Minimum	Maximum	Median	Mean	N
0	100	30	42	17

Question: Q43 What percentages of the following documents are submitted electronically? -  
Other documents (%)

**Analysis Variable : Q43\_4 What percentages of the following documents are submitted electronically? - Other documents (%%)**

Minimum	Maximum	Median	Mean	N
0	100	25	38	15

Question: Q44 Which of the following information services do you provide on your website?  
Company search, company profile

Which of the following information services do you provide on your website? Company search, company profile	Frequency	Percent
Missing value	5	17%
Free of charge	24	83%

Question: Q44 Which of the following information services do you provide on your website?  
Company search, company profile

Which of the following information services do you provide on your website? Company search, company profile	Frequency	Percent
Missing value	20	69%
Against a fee	9	31%

Question: Q44 Which of the following information services do you provide on your website?  
Company officer (director, auditor) search

Which of the following information services do you provide on your website? Company officer (director, auditor) search	Frequency	Percent
Missing value	23	79%
Free of charge	6	21%

Question: Q44 Which of the following information services do you provide on your website?  
Company officer (director, auditor) search

Which of the following information services do you provide on your website? Company officer (director, auditor) search	Frequency	Percent
Missing value	14	48%
Against a fee	15	52%

Question: Q44 Which of the following information services do you provide on your website?  
Downloading annual accounts

Which of the following information services do you provide on your website? Downloading annual accounts	Frequency	Percent
Missing value	25	86%
Free of charge	4	14%

Question: Q44 Which of the following information services do you provide on your website?  
Downloading annual accounts

Which of the following information services do you provide on your website? Downloading annual accounts	Frequency	Percent
Missing value	12	41%
Against a fee	17	59%

Question: Q44 Which of the following information services do you provide on your website?  
Statistics

Which of the following information services do you provide on your website? Statistics	Frequency	Percent
Missing value	16	55%
Free of charge	13	45%

Question: Q44 Which of the following information services do you provide on your website?  
Statistics

Which of the following information services do you provide on your website? Statistics	Frequency	Percent
Missing value	23	79%
Against a fee	6	21%

Question: Q44 Which of the following information services do you provide on your website? List of company's business units / places

Which of the following information services do you provide on your website? List of company's business units places	Frequency	Percent
Missing value	23	79%
Free of charge	6	21%

Question: Q44 Which of the following information services do you provide on your website? List of company's business units / places

<b>Which of the following information services do you provide on your website? List of company's business units places</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	21	72%
Against a fee	8	28%

Question: Q44 Which of the following information services do you provide on your website?  
 Certificate of incorporation

<b>Which of the following information services do you provide on your website? Certificate of incorporation</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	24	83%
Free of charge	5	17%

Question: Q44 Which of the following information services do you provide on your website?  
 Certificate of incorporation

<b>Which of the following information services do you provide on your website? Certificate of incorporation</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	18	62%
Against a fee	11	38%

Question: Q44 Which of the following information services do you provide on your website?  
 Publication of companies' acts

<b>Which of the following information services do you provide on your website? Publication of companies' acts</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	21	72%
Free of charge	8	28%

Question: Q44 Which of the following information services do you provide on your website?  
 Publication of companies' acts

<b>Which of the following information services do you provide on your website? Publication of companies' acts</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	21	72%
Against a fee	8	28%

Question: Q44 Which of the following information services do you provide on your website?  
 Company names that exists

Which of the following information services do you provide on your website? Company names that exists	Frequency	Percent
Missing value	11	38%
Free of charge	18	62%

Question: Q44 Which of the following information services do you provide on your website?  
 Company names that exists

Which of the following information services do you provide on your website? Company names that exists	Frequency	Percent
Missing value	23	79%
Against a fee	6	21%

Question: Q44 Which of the following information services do you provide on your website?  
 Company history

Which of the following information services do you provide on your website? Company history	Frequency	Percent
Missing value	23	79%
Free of charge	6	21%

Question: Q44 Which of the following information services do you provide on your website?  
 Company history

Which of the following information services do you provide on your website? Company history	Frequency	Percent
Missing value	17	59%
Against a fee	12	41%

Question: Q44 Which of the following information services do you provide on your website?  
 Insolvency's related information

Which of the following information services do you provide on your website? Insolvency's related information	Frequency	Percent
Missing value	17	59%
Free of charge	12	41%

Question: Q44 Which of the following information services do you provide on your website?  
 Insolvency's related information

Which of the following information services do you provide on your website? Insolvency's related information	Frequency	Percent
Missing value	19	66%
Against a fee	10	34%

Question: Q44 Which of the following information services do you provide on your website?  
 Seeing the company's own registration process

Which of the following information services do you provide on your website? Seeing the company's own registration process	Frequency	Percent
Missing value	24	83%
Free of charge	5	17%

Question: Q44 Which of the following information services do you provide on your website?  
 Seeing the company's own registration process

Which of the following information services do you provide on your website? Seeing the company's own registration process	Frequency	Percent
Missing value	23	79%
Against a fee	6	21%

Question: Q44 Which of the following information services do you provide on your website?  
 Company share capital

Which of the following information services do you provide on your website? Company share capital	Frequency	Percent
Missing value	24	83%
Free of charge	5	17%

Question: Q44 Which of the following information services do you provide on your website?  
 Company share capital

Which of the following information services do you provide on your website? Company share capital	Frequency	Percent
Missing value	15	52%
Against a fee	14	48%

Question: Q44 Which of the following information services do you provide on your website?  
 Relating laws and regulations

Which of the following information services do you provide on your website? Relating laws and regulations	Frequency	Percent
Missing value	16	55%
Free of charge	13	45%

Question: Q44 Which of the following information services do you provide on your website?  
 Relating laws and regulations

Which of the following information services do you provide on your website? Relating laws and regulations	Frequency	Percent
Missing value	27	93%
Against a fee	2	7%

Question: Q44 Which of the following information services do you provide on your website?  
 Certified copies

Which of the following information services do you provide on your website? Certified copies	Frequency	Percent
Missing value	28	97%
Free of charge	1	3%

Question: Q44 Which of the following information services do you provide on your website?  
 Certified copies

Which of the following information services do you provide on your website? Certified copies	Frequency	Percent
Missing value	12	41%
Against a fee	17	59%

Question: Q44 Which of the following information services do you provide on your website?  
 Information on fees

Which of the following information services do you provide on your website? Information on fees	Frequency	Percent
Missing value	10	34%
Free of charge	19	66%

Question: Q44 Which of the following information services do you provide on your website?  
 Information on fees

<b>Which of the following information services do you provide on your website? Information on fees</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	28	97%
Against a fee	1	3%

Question: Q44 Which of the following information services do you provide on your website?  
 Notifications of events (late filing of annual accounts, newly submitted documents etc)

<b>Which of the following information services do you provide on your website? Notifications of events (late filing of annual accounts, newly submitted documents etc)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	22	76%
Free of charge	7	24%

Question: Q44 Which of the following information services do you provide on your website?  
 Notifications of events (late filing of annual accounts, newly submitted documents etc)

<b>Which of the following information services do you provide on your website? Notifications of events (late filing of annual accounts, newly submitted documents etc)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	24	83%
Against a fee	5	17%

Question: Q44 Notifications of events (late filing of annual accounts, newly submitted documents etc) - Comments

Town	Notifications of events (late filing of annual accounts, newly submitted documents etc) - Comments
Austria	The whole business register is open to the public via 8 clearing houses
France	Article L 123-1 Code de Commerce stipulates the principle of communicating information to third partie : « registrations and acts or documents appearing in the register are to be made known to the public ». The registrars of the RCS, and the institut national de la propriété industrielle are the only centres qualified to deliver to any person on request certificates, copies or extracts of registration files (except supporting documents) held by the register ; and, for legal entities, copies of acts deposited in annex at the RCS. The registrar of RCS and INPI provide copies of the documents held at his registry office : memorandum and articles of association, company acts, legal statements made by the directors, the annual accounts...
Hungary	Most of the free of charge information is provided with 1 week delay.
Ireland	Downloading company submissions - paid Late filing penalty calculator - free Auditor search - free Disqualified/restricted director search - free
Jersey	A facility to monitor any company and be instantly informed when it files a publicly accessible document.
Latvia	Client can keep track of the consideration process of registration documents on-line. Client can see whether his registration documents have been considered or not.
Netherlands, The	Viewing the extract of a company Downloading digitally certified extracts of a company Group structures Files of preselected addresses
Norway	You cannot download company documents (such at certificate of incorporation, articles of association, annual accounts and other certified copies), but you can order them against a fee on our website.
Sweden	full company profile, articles of association

Question: Q45 Do you require that the branch of a company registered in another EU country be registered?

Do you require that the branch of a company registered in another EU country be registered?	Frequency	Percent
Missing value	2	7%
Yes	22	76%
Sometimes	1	3%
No	4	14%

Question: Q46 Do you require that the branch of a company registered in another country <u>outside the EU</u> be registered?

<b>Do you require that the branch of a company registered in another country &lt;u&gt;outside the EU&lt;/u&gt; be registered?</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	14%
Yes	19	66%
Sometimes	2	7%
No	4	14%

Question: Q47 Do you register the following company types? - European Economic Interest Grouping (EEIG)

<b>Do you register the following company types? - European Economic Interest Grouping (EEIG)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
European Economic Interest Grouping (EEIG)	21	72%

Question: Q47 Do you register the following company types? - European Companies (SE)

<b>Do you register the following company types? - European Companies (SE)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	28%
European Companies (SE)	21	72%

Question: Q47 Do you register the following company types? - European Cooperative Society (SCE)

<b>Do you register the following company types? - European Cooperative Society (SCE)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	12	41%
European Cooperative Society (SCE)	17	59%

Question: Q47 Do you register the following company types? - European groupings of territorial cooperation (EGTC).

<b>Do you register the following company types? - European groupings of territorial cooperation (EGTC).</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	27	93%
European groupings of territorial cooperation (EGTC).	2	7%

Question: Q48 How many companies do you have in your companies register as of December 31, 2009? - EEIG

**Analysis Variable : Q48\_1 How many companies do you have in your companies register as of December 31, 2009? - EEIG**

Minimum	Maximum	Median	Mean	N
1	247	18	65	21

Question: Q48 How many companies do you have in your companies register as of December 31, 2009? - SE

**Analysis Variable : Q48\_2 How many companies do you have in your companies register as of December 31, 2009? - SE**

Minimum	Maximum	Median	Mean	N
1	224	5	31	15

Question: Q48 How many companies do you have in your companies register as of December 31, 2009? - SCE

**Analysis Variable : Q48\_3 How many companies do you have in your companies register as of December 31, 2009? - SCE**

Minimum	Maximum	Median	Mean	N
1	3	1	2	5

Question: Q48 How many companies do you have in your companies register as of December 31, 2009? - EGTC

**Analysis Variable : Q48\_4 How many companies do you have in your companies register as of December 31, 2009? - EGTC**

Minimum	Maximum	Median	Mean	N
				0

Question: Q48 How many companies do you have in your companies register as of December 31, 2009? - Branches in EU

**Analysis Variable : Q48\_5 How many companies do you have in your companies register as of December 31, 2009? - Branches in EU**

Minimum	Maximum	Median	Mean	N
94	26000	801	4258	11

Question: Q48 How many companies do you have in your companies register as of December 31, 2009? - Branches outside of EU

**Analysis Variable : Q48\_6 How many companies do you have in your companies register as of December 31, 2009? - Branches outside of EU**

Minimum	Maximum	Median	Mean	N
56	5000	145	859	8

Question: Q49 What is the minimum share capital for...? - Private limited liability company

**Analysis Variable : Q49\_1 What is the minimum share capital for...? - Private limited liability company**

Minimum	Maximum	Median	Mean	N
1	500000	10000	47543	26

Question: Q49 What is the minimum share capital for...? - Public limited liability company

**Analysis Variable : Q49\_2 What is the minimum share capital for...? - Public limited liability company**

Minimum	Maximum	Median	Mean	N
1	5000000	70000	422684	25

Question: Q50 What is the currency code for the amount in the previous question? -

Town	What is the currency code for the amount in the previous question? -
Austria	Euro
Croatia	Croatian Kuna
Czech Republic	CZK
Denmark	Dkr
Estonia	EEK
Finland	EUR
France	€
Germany	€
Guernsey	GBP
Hungary	HUF
Ireland	EUR
Italy	eur
Jersey	GBP
Latvia	Lats (LVL)
Liechtenstein	CHF, EUR, USD
Lithuania	LTL
Luxembourg	EUR
Netherlands, The	EUR
Norway	NOK
Romania	LEU
Serbia	EUR
Slovenia	EUR
Spain, association	EURO
Sweden	SEK
Switzerland	CHF
United Kingdom	GBP

Question: Q51 In what currencies can share capital be registered? - EUR

In what currencies can share capital be registered? - EUR	Frequency	Percent
Missing value	9	31%
EUR	20	69%

Question: Q51 In what currencies can share capital be registered? - GBP

In what currencies can share capital be registered? - GBP	Frequency	Percent
Missing value	21	72%
GBP	8	28%

Question: Q51 In what currencies can share capital be registered? - USD

In what currencies can share capital be registered? - USD	Frequency	Percent
Missing value	20	69%
USD	9	31%

Question: Q51 In what currencies can share capital be registered? - Our country's own currency

In what currencies can share capital be registered? - Our country's own currency	Frequency	Percent
Missing value	15	52%
Our country's own currency	14	48%

Question: Q51 In what currencies can share capital be registered? - Other

In what currencies can share capital be registered? - Other	Frequency	Percent
Missing value	25	86%
Other	4	14%

Question: Q51 In what currencies can share capital be registered? - Comments

Town	In what currencies can share capital be registered? - Comments
Austria	ATS
Denmark	Dkr
Estonia	EEK
Georgia	The minimum share capital requirements for companies have been abolished. Currently, there is not defined minimum share capital by law.
Germany	EUR , for branches in every currency
Ireland	all currencies
Jersey	Any currency
Latvia	Lats (LVL)
Liechtenstein	CHF (Swiss Francs)
Luxembourg	all convertible currencies
Norway	EUR only for SE-companies and SCE-companies
Sweden	Proposed change of minium share capital is under way
Switzerland	CHF

Question: Q52 What is the minimum number of shareholders for...? - Private limited liability company

What is the minimum number of shareholders for...? - Private limited liability company	Frequency	Percent
	0	0%
1	26	100%

Question: Q52 What is the minimum number of shareholders for...? - Public limited liability company

What is the minimum number of shareholders for...? - Public limited liability company	Frequency	Percent
	0	0%
1	22	85%
2	2	8%
7	2	8%

Question: Q53 Do you accept a transfer of registered office?

Do you accept a transfer of registered office?	Frequency	Percent
Missing value	2	7%
Yes, to any other jurisdiction	10	34%
Yes, to specific jurisdictions	5	17%
No, cross border transfers of registered office are not accepted	12	41%

Question: Q53 Do you accept a transfer of registered office? - Comments

Town	Do you accept a transfer of registered office? - Comments
Croatia	An 'Official opinion' by the Ministry of Finance in question needs to be added to the documentation.
Hungary	No, transborder transfers of seat are not accepted.
Luxembourg	The registered office of a company can be transferred to any other country allowing the transfer of the registered office of a company without dissolution.

Question: Q54 Have you registered any cross border mergers?

Have you registered any cross border mergers?	Frequency	Percent
Missing value	5	17%
Yes	18	62%
No	6	21%

Question: Q54 Have you registered any cross border mergers? - Comments

Town	Have you registered any cross border mergers? - Comments
Germany	detailed information not available

Question: Q55 Have you registered any cross border mergers by formation of a new company?

Have you registered any cross border mergers by formation of a new company?	Frequency	Percent
Missing value	11	38%
Yes	9	31%
No	9	31%

Question: Q55 Have you registered any cross border mergers by formation of a new company? - Comments

Town	Have you registered any cross border mergers by formation of a new company? - Comments
Germany	detailed information not available

Question: Q56 How many cross border mergers resulted in companies leaving your jurisdiction?

How many cross border mergers resulted in companies leaving your jurisdiction?	Frequency	Percent
Missing value	13	45%
Yes, specify:	16	55%

Question: Q56 How many cross border mergers resulted in companies leaving your jurisdiction? - Yes, specify: (Text)

Town	How many cross border mergers resulted in companies leaving your jurisdiction? - Yes, specify: (Text)
Denmark	about 20-25
Estonia	4
Finland	Three, Two to Denmark and one to Sweden
Guernsey	1
Ireland	6
Jersey	5
Latvia	1
Liechtenstein	7
Lithuania	11
Luxembourg	13
Netherlands, The	175
Norway	4
Romania	1
Sweden	10
Switzerland	2
United Kingdom	13

Question: Q56 How many cross border mergers resulted in companies leaving your jurisdiction? - Comments

Town	How many cross border mergers resulted in companies leaving your jurisdiction? - Comments
Germany	detailed information not available
Jersey	In 2009 40 companies continued out of Jersey to other jurisdictions. Of the 40 approximately 5 would have merged with other foreign entities.
Sweden	it is an approximate number
United Kingdom	Approximate number since December 2007

Question: Q57 How many cross border mergers resulted in companies entering your jurisdiction?

How many cross border mergers resulted in companies entering your jurisdiction?	Frequency	Percent
Missing value	13	45%
None	1	3%
Yes, specify:	15	52%

Question: Q57 How many cross border mergers resulted in companies entering your jurisdiction?  
 - Yes, specify: (Text)

Town	How many cross border mergers resulted in companies entering your jurisdiction? - Yes, specify: (Text)
Denmark	about 30-35
Estonia	2
Finland	Three, two from Estonia and one from Estonia, Latvia and Lithuania.
Ireland	6
Jersey	5
Latvia	4
Liechtenstein	5
Lithuania	1
Luxembourg	27
Netherlands, The	25
Norway	5
Romania	1
Sweden	10
Switzerland	4
United Kingdom	5

Question: Q57 How many cross border mergers resulted in companies entering your jurisdiction?  
 - Comments

Town	How many cross border mergers resulted in companies entering your jurisdiction? - Comments
Germany	detailed information not available
Jersey	In 2009 37 companies continued in to Jersey from other jurisdictions. Of the 37 approximately 5 would have merged with other Jersey entities
Sweden	an approximate number
United Kingdom	Approximate number since December 2007

Question: Q58 Which other legal form except from limited liability companies be part of a cross border merger? (for example, in Sweden an economic association can acquire a limited liability company) -

Town	Which other legal form except from limited liability companies be part of a cross border merger? (for example, in Sweden an economic association can acquire a limited liability company) -
Croatia	All Eu companies registration as well as cross border mergers will be implemented once Croatia becomes a full EU member, by 2012.
Denmark	none.
Finland	Cooperatives
Germany	detailed information not available
Guernsey	Cellular and non-cellular
Ireland	Must be Limited Liability Companies
Jersey	Foundations
Lithuania	None.
Luxembourg	- any kind of commercial companies - civil law companies - European economic interest groups (EEIG)
Netherlands, The	Under the EU-treaty: cross border mergers between foundations or between (regular) associations are also possible.
Romania	Any legal form but between similar legal forms, meaning between entities governed by the same law.
Sweden	economic associations
Switzerland	Every foreign legal entity that is compatible with the swiss merger act (art. 4) can be part of a cross border merger (Art. 163a und 163b af. of Switzerland's Federal Code on Private International Law [CPIL]).

Question: Q59 Total number of new company registrations during 2009 - Sole trader

Analysis Variable : Q59_1 Total number of new company registrations during 2009 - Sole trader				
Minimum	Maximum	Median	Sum	N
36	241293	11975	776794	22

Question: Q59 Total number of new company registrations during 2009 - General Partnership

Analysis Variable : Q59_2 Total number of new company registrations during 2009 - General Partnership				
Minimum	Maximum	Median	Sum	N
4	36850	94	84357	21

Question: Q59 Total number of new company registrations during 2009 - Private Limited Company

<b>Analysis Variable : Q59_3 Total number of new company registrations during 2009 - Private Limited Company</b>				
Minimum	Maximum	Median	Sum	N
7	349874	12276	1053626	26

Question: Q59 Total number of new company registrations during 2009 - Public Limited Company

<b>Analysis Variable : Q59_4 Total number of new company registrations during 2009 - Public Limited Company</b>				
Minimum	Maximum	Median	Sum	N
2	8503	133	17762	25

Question: Q59 Total number of new company registrations during 2009 - Other companies

<b>Analysis Variable : Q59_5 Total number of new company registrations during 2009 - Other companies</b>				
Minimum	Maximum	Median	Sum	N
36	124365	1301	214158	25

Question: Q60 Total number of registered companies as of December 31, 2009 - Sole Trader

<b>Analysis Variable : Q60_1 Total number of registered companies as of December 31, 2009 - Sole Trader</b>				
Minimum	Maximum	Median	Sum	N
487	3382610	163446	10027655	22

Question: Q60 Total number of registered companies as of December 31, 2009 - General Partnership

<b>Analysis Variable : Q60_2 Total number of registered companies as of December 31, 2009 - General Partnership</b>				
Minimum	Maximum	Median	Sum	N
411	588735	13080	1438237	22

Question: Q60 Total number of registered companies as of December 31, 2009 - Private Limited Company

<b>Analysis Variable : Q60_3 Total number of registered companies as of December 31, 2009 - Private Limited Company</b>				
Minimum	Maximum	Median	Sum	N
84	2590902	169677	16756295	28

Question: Q60 Total number of registered companies as of December 31, 2009 - Public Limited Company

<b>Analysis Variable : Q60_4 Total number of registered companies as of December 31, 2009 - Public Limited Company</b>				
Minimum	Maximum	Median	Sum	N
209	323728	5094	1234165	27

Question: Q60 Total number of registered companies as of December 31, 2009 - Other companies

<b>Analysis Variable : Q60_5 Total number of registered companies as of December 31, 2009 - Other companies</b>				
Minimum	Maximum	Median	Sum	N
915	1672316	24000	4073743	27

Question: Q61 Total number of company terminations during 2009 - Sole Trader

<b>Analysis Variable : Q61_1 Total number of company terminations during 2009 - Sole Trader</b>				
Minimum	Maximum	Median	Sum	N
9	292511	7224	626054	21

Question: Q61 Total number of company terminations during 2009 - General Partnership

<b>Analysis Variable : Q61_2 Total number of company terminations during 2009 - General Partnership</b>				
Minimum	Maximum	Median	Sum	N
3	30765	987	79316	19

Question: Q61 Total number of company terminations during 2009 - Private Limited Company

<b>Analysis Variable : Q61_3 Total number of company terminations during 2009 - Private Limited Company</b>				
Minimum	Maximum	Median	Sum	N
7	300500	4299	651226	26

Question: Q61 Total number of company terminations during 2009 - Public Limited Company

<b>Analysis Variable : Q61_4 Total number of company terminations during 2009 - Public Limited Company</b>				
Minimum	Maximum	Median	Sum	N
1	5777	141	24089	24

Question: Q61 Total number of company terminations during 2009 - Other companies

<b>Analysis Variable : Q61_5 Total number of company terminations during 2009 - Other companies</b>				
Minimum	Maximum	Median	Sum	N
34	37273	664	81747	21

Question: Q62 Total number of submissions for changes in the registered particulars, filed during 2009 - Sole Trader

<b>Analysis Variable : Q62_1 Total number of submissions for changes in the registered particulars, filed during 2009 - Sole Trader</b>				
Minimum	Maximum	Median	Sum	N
59	178458	13247	634871	17

Question: Q62 Total number of submissions for changes in the registered particulars, filed during 2009 - General Partnership

<b>Analysis Variable : Q62_2 Total number of submissions for changes in the registered particulars, filed during 2009 - General Partnership</b>				
Minimum	Maximum	Median	Sum	N
3	161219	1049	200570	16

Question: Q62 Total number of submissions for changes in the registered particulars, filed during 2009 - Private Limited Company

<b>Analysis Variable : Q62_3 Total number of submissions for changes in the registered particulars, filed during 2009 - Private Limited Company</b>				
Minimum	Maximum	Median	Sum	N
96	669749	61634	2811575	20

Question: Q62 Total number of submissions for changes in the registered particulars, filed during 2009 - Public Limited Company

<b>Analysis Variable : Q62_4 Total number of submissions for changes in the registered particulars, filed during 2009 - Public Limited Company</b>				
Minimum	Maximum	Median	Sum	N
111	160298	3467	409271	19

Question: Q62 Total number of submissions for changes in the registered particulars, filed during 2009 - Other companies

<b>Analysis Variable : Q62_5 Total number of submissions for changes in the registered particulars, filed during 2009 - Other companies</b>				
Minimum	Maximum	Median	Sum	N
213	407000	14552	687948	19

Question: Q62 Total number of submissions for changes in the registered particulars, filed during 2009 - Comments

<b>Town</b>	<b>Total number of submissions for changes in the registered particulars, filed during 2009 - Comments</b>
Denmark	Q4: we also receive payment from sale of data, annual accounts, business rapport etc. and fees eg. the danish nutrition base charge 500 dk. kr. yearly for Individuals and companies etc. who wish to operate a food business...Q5: eg. the danish nutrition base charge 500 dk. kr. yearly ..Q9: All legal age and not declared incapable of managing one's own affairs..Q10: We don't take any fee for register a company, but the company capital has to be present at the time of establishment, which is checked. But we sell data and information about companies...Q11: We don't take any fee for register a company, but the company capital has to be present when the company is been establish and this do we check. But we sell data and information about companies...Q15: some companies can leave out audited annual accounts and it depends on the balance sheet total, the net turnover and the average of full time employees...Q20: 5 months..Q21: Without undue delay after approval, the enterprises shall submit the audited and approved annual report to the Danish Commerce and Companies Agency. The Agency must be in receipt of the annual report within a time limit of 5 months after the end of the financial year, subject to a time limit of 4 months for listed

	enterprises...Q25: - Question 23: These numbers are for companies (private limited company and public limited company) both for changes and for an application for company - the numbers are in work days. There are no goals described as we encourage the companies do it online, which gives them day to day registrations/changes. .Question 24: These numbers are for sole traders and general partnerships both changes and applications. The numbers are in workdays, the real number for maximum is not available -if it is a complicated issue- it can take many workdays, . We encourage user/companies to do it online, but registrations and some changes depend on The Danish Ministry of Taxation, others is done day to day...Q31: question 30-31 - nearly all are available on our website (pdf-format), and about 200-400 in xbrl...Q38: and Q39: Digitale signature..Q41: E-filing is at the moment mandatory for registration of voluntary associations (if they have to have a CVR.nr/company code/company register number). Futhermore have the present government a goal to make e-filing mandatory for all companies by 2012...
Estonia	Question 12 - all the documents in a foreign language shall be submitted to a registrar together with a notarised translations or translation by a sworn translator. Question 24 - general partnership shall submit its annual report if the general partner is a private limited company, a public limited company, a commercial association or a non-profit association. Question 31 - e-failing of documents for company registration and changes in the register are possible since 2007. There are 2 possibilities to submit documents electronically: Company Registration Portal and e-notary infosystem for notaries. .
France	total number of submissions for changes in the registered particulars, filed during 2008, concerning general partnership, private limited company, public limited company and other companies, is around 750.000..
Germany	The information concerning question nr. 59, 61 and 62 aren` t available.
Guernsey	The Companies (Guernsey) Law came into force on 1st July 2008. At the same time, a completely new on-line Registry went live..
Ireland	Sole traders are not registered except to register a business name. Q19. Sole traders and general partnerships are on the register of business names and a six digit number is assigned to new registrations in numerical sequence. Private limited companies and public limited companies are on the register of companies and again are assigned a six digit number in numerical sequence upon registration. Q20. At least one director must be resident in the State. Alternatively, the company must hold a bond to the value of €25,400 or is granted a certificate from the CRO that the company has a real and continuous link with one or more economic activities carried on in the State. Also, companies are required to have their accounts audited. However, companies which meet certain criteria, may avail of an exemption from the requirement to have accounts audited. Q31 and Q37 - while new company applications cannot be filed via the website, we have a mixed electronic and paper system in place. Using the CRO's software package, the client inputs the requisite data, prints a paper copy of the form for signatures and downloads the data onto a diskette. Q38 - a basic company search is free - ie registered office address, ARD address. A more detailed search for documents filed by a company, or its company officers, etc are charged. .
Liechtenstein	With respect to no. 59 - 62: the meaning of '0' is 'not available figure'..
Lithuania	24. Sole trades companies (Personal enterprises) and General partnership companies must submit financial accountancy to the Register of Legal Entities, if they draw up it. 26. Electronical submission of annual accounts in XML (not in XBRL). 47-50. the number of 'Other companies' includes all other legal forms

	registered in the Register of Legal Entities. Best regards, Kestutis Gircys State Enterprise Centre of Registers Manager of IT systems development division e-mail: Kestutis.Gircys@registrucentras.lt phone: +37052688395 .
Netherlands, The	During 2009, we registered many extra organisations, because it became mandatory for a larger group of companies and other organisations to register under our new Act...Apart from the numbers mentioned above, we also register associations, foundations and other organisations..Numbers:.Total number 31 Dec 2009: 313220.New registrations in 2009: 2031.Terminations in 2009: 851
Slovenia	Sole traders are registered in another register (not in the Company register, but in AJPES: Agency Responsible for Business register) .
Spain, association	At this time definitive data of total number of company changes are not available. So, the numbers provided are estimated ones. Also, in questions 48, 49 and 50, total number of sole trader and General Partnership companies are included in 'Other Companies'..
Spain, central	The data we supply in this questionnaire corresponds to the Mercantile Central Registry. To obtain information data of the Mercantile Provincial Registries, you can contact:.Ms. Maria Angeles Sustaeta y de la Torre -Directora del Servicio de Coordinación de los Registros Mercantiles. Tel: +34912721881. Mail: Director.SCRM@registradores.org
Switzerland	There was a revision of the companies' law in the Swiss Code of Obligations in 2007. The most important modifications concern the limited liability company and the duty of the companies to having carried out an annual audit by an independent auditor. The Federal Councils' provisions for the establishment, administration and supervision of the Commercial Registry for the procedure and fees have been revised too. The new law entered into force on 1st January 2008. .
United Kingdom	We do not register sole traders and general partnerships. We are now only able to provide a total for private, public and other and that figure is 3,229,000 Re Q61 we just have the total terminations

Question: Q1 How would you classify your organization?

How would you classify your organization?	Frequency	Percent
Governmental (state-owned)	10	83%
If other, please specify	2	17%

Question: Q1 How would you classify your organization? - If other, please specify (Text)

Town	How would you classify your organization? - If other, please specify (Text)
Pakistan	Autonomous Regulatory Body
Singapore	Statutory Board formed by an Act of Parliament.

Question: Q2 What type of structure does your organization have?

What type of structure does your organization have?	Frequency	Percent
Centralized	8	67%
Decentralized	4	33%

Question: Q3 How many offices does your organization have? - Main/central office

How many offices does your organization have? - Main central office	Frequency	Percent
	0	0%
1	9	82%
2	1	9%
13	1	9%

Question: Q3 How many offices does your organization have? - Regional offices

Analysis Variable : Q3_2 How many offices does your organization have? - Regional offices				
Minimum	Maximum	Median	Mean	N
1	9	3	4	5

Question: Q3 How many offices does your organization have? - Local offices

Analysis Variable : Q3_3 How many offices does your organization have? - Local offices				
Minimum	Maximum	Median	Mean	N
8	8	8	8	1

Question: Q4 What type of funding do you receive?

What type of funding do you receive?	Frequency	Percent
Governmental funding	7	58%
No funding at all	2	17%
If other, please specify	3	25%

Question: Q4 What type of funding do you receive? - Comments

Town	What type of funding do you receive? - Comments
Canada	funding comes from fees for services provided, Vote Net organization.
Cook Islands	Self funding.
Hong Kong	The Companies Registry is a trading fund government department operating on self-financing basis and commercial principles. Income is received from the provision of services to the public and other government departments or agencies..
Singapore	We are self funding..
Sri Lanka	Govenmental & Own Departmental Fund.

Question: Q5 What fees and charges do you collect? - Company formation/incorporation fees

What fees and charges do you collect? - Company formation incorporation fees	Frequency	Percent
Missing value	1	8%
Company formation/incorporation fees	11	92%

Question: Q5 What fees and charges do you collect? - Application fees for changes in the companies register

What fees and charges do you collect? - Application fees for changes in the companies register	Frequency	Percent
Missing value	2	17%
Application fees for changes in the companies register	10	83%

Question: Q5 What fees and charges do you collect? - Fees for registration of annual/company accounts

What fees and charges do you collect? - Fees for registration of annual company accounts	Frequency	Percent
Missing value	6	50%
Fees for registration of annual/company accounts	6	50%

Question: Q5 What fees and charges do you collect? - Annual fees to keep a company in the register

What fees and charges do you collect? - Annual fees to keep a company in the register	Frequency	Percent
Missing value	6	50%
Annual fees to keep a company in the register	6	50%

Question: Q5 What fees and charges do you collect? - Information fees

What fees and charges do you collect? - Information fees	Frequency	Percent
Missing value	5	42%
Information fees	7	58%

Question: Q5 What fees and charges do you collect? - Other fees

What fees and charges do you collect? - Other fees	Frequency	Percent
Missing value	5	42%
Other fees	7	58%

Question: Q5 What fees and charges do you collect? - Some services are free of charge

What fees and charges do you collect? - Some services are free of charge	Frequency	Percent
Missing value	4	33%
Some services are free of charge	8	67%

Question: Q6 Do you apply the cost-covering principle when setting your prices

<b>Do you apply the cost-covering principle when setting your prices</b>	<b>Frequency</b>	<b>Percent</b>
Yes, always	7	58%
Yes, sometimes	2	17%
No, never	3	25%

Question: Q7 Does your legislation permit you to gain a profit?

<b>Does your legislation permit you to gain a profit?</b>	<b>Frequency</b>	<b>Percent</b>
Yes	3	25%
Yes, but with some restrictions	3	25%
No	6	50%

Question: Q8 Do you accept documents in languages other than your national language(s)?

<b>Do you accept documents in languages other than your national language(s)?</b>	<b>Frequency</b>	<b>Percent</b>
Yes, all documents can be submitted in foreign language	1	8%
Yes, some documents can be submitted in foreign language	3	25%
No, but we are planning to do so	1	8%
No, we accept no documents in foreign language	7	58%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Agent or any third party

<b>Who can submit an application for company formation? (choose one or more alternatives) - Agent or any third party</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	17%
Agent or any third party	10	83%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Consulting company

<b>Who can submit an application for company formation? (choose one or more alternatives) - Consulting company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	25%
Consulting company	9	75%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Entrepreneur or the company itself

Who can submit an application for company formation? (choose one or more alternatives) - Entrepreneur or the company itself	Frequency	Percent
Missing value	4	33%
Entrepreneur or the company itself	8	67%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Lawyer

Who can submit an application for company formation? (choose one or more alternatives) - Lawyer	Frequency	Percent
Missing value	3	25%
Lawyer	9	75%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Public notary

Who can submit an application for company formation? (choose one or more alternatives) - Public notary	Frequency	Percent
Missing value	7	58%
Public notary	5	42%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Accountant

Who can submit an application for company formation? (choose one or more alternatives) - Accountant	Frequency	Percent
Missing value	6	50%
Accountant	6	50%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Trustee

Who can submit an application for company formation? (choose one or more alternatives) - Trustee	Frequency	Percent
Missing value	7	58%
Trustee	5	42%

Question: Q9 Who can submit an application for company formation? (choose one or more alternatives) - Comments

Town	Who can submit an application for company formation? (choose one or more alternatives) - Comments
Australia	Any party can lodge on behalf of an applicant/officeholders as long as they have appropriate authority to do so.
Canada	anyone can apply for company formation
Hong Kong	Founder members of companies can submit applications themselves.
Mauritius	only for offshore companies are incorporated through an agent
New Zealand	any citizen
Singapore	We also allow Public Accountants and Chartered Company Secretaries to submit such applications on behalf of their clients. .
Sri Lanka	Any Person .

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Bank draft / checks

What payment methods do you accept? (choose one or more alternatives) - Bank draft checks	Frequency	Percent
Missing value	2	17%
Bank draft / checks	10	83%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Cash

What payment methods do you accept? (choose one or more alternatives) - Cash	Frequency	Percent
Missing value	2	17%
Cash	10	83%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Deposit accounts

What payment methods do you accept? (choose one or more alternatives) - Deposit accounts	Frequency	Percent
Missing value	6	50%
Deposit accounts	6	50%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Invoice

<b>What payment methods do you accept? (choose one or more alternatives) - Invoice</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	11	92%
Invoice	1	8%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Major credit / debit cards

<b>What payment methods do you accept? (choose one or more alternatives) - Major credit debit cards</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	6	50%
Major credit / debit cards	6	50%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Money orders

<b>What payment methods do you accept? (choose one or more alternatives) - Money orders</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	10	83%
Money orders	2	17%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Online payments

<b>What payment methods do you accept? (choose one or more alternatives) - Online payments</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	33%
Online payments	8	67%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Postal / money orders

<b>What payment methods do you accept? (choose one or more alternatives) - Postal money orders</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
Postal / money orders	3	25%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Direct debit

What payment methods do you accept? (choose one or more alternatives) - Direct debit	Frequency	Percent
Missing value	11	92%
Direct debit	1	8%

Question: Q10 What payment methods do you accept? (choose one or more alternatives) - Comments

Town	What payment methods do you accept? (choose one or more alternatives) - Comments
Canada	Debit card payments
Hong Kong	EPS (i.e. electronic fund transfer) at shroff counters
New Zealand	direct debit accounts
Pakistan	Fees are also deposited through designated Bank Challans.
Singapore	We also accept payment by CashCard. However a CashCard reader is required when making such payments. Checques are accepted only in exceptional cases eg person has no access to cashless modes of payment.

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) - Major credit / debit cards

What online payment methods do you accept? (choose one or more alternatives) - Major credit debit cards	Frequency	Percent
Missing value	4	33%
Major credit / debit cards	8	67%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) - Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)

What online payment methods do you accept? (choose one or more alternatives) - Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)	Frequency	Percent
Missing value	11	92%
Financial cybermediary (an internet based company that facilitates s payment between two individuals online usually by credit card)	1	8%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) -  
Electronic checks (transferring money from one check account to another over the internet)

<b>What online payment methods do you accept? (choose one or more alternatives) - Electronic checks (transferring money from one check account to another over the internet)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
Electronic checks (transferring money from one check account to another over the internet)	3	25%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) -  
Electronic bill (a computer system that generates electronic bills and sends them to customers over the internet)

<b>What online payment methods do you accept? (choose one or more alternatives) - Electronic bill (a computer system that generates electronic bills and sends them to customers over the internet)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	12	100%

Question: Q11 What online payment methods do you accept? (choose one or more alternatives) -  
Comments

<b>Town</b>	<b>What online payment methods do you accept? (choose one or more alternatives) - Comments</b>
Hong Kong	PPS by Internet (i.e. a 24-hour online bill payment service which allows users to settle bills on the internet). For registered online users of our electronic search services, they may generate payment advice through the computer system and pay the fee by Internet Banking.
New Zealand	Major credit/debit cards direct debit accounts - payments withdrawn from client account on the 20th following month electronically .
Rwanda	We do not have online payment yet.
Singapore	Major credit/debit cards, Internet Banking, Deposit Account, CashCard (requires a reader).

Question: Q12 When is payment due for... Company formation / incorporation

<b>When is payment due for... Company formation incorporation</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
In advance	4	33%
Upon registration / delivery	7	58%

Question: Q12 When is payment due for... Application for changes in the companies register

When is payment due for... Application for changes in the companies register	Frequency	Percent
Missing value	3	25%
In advance	3	25%
Upon registration / delivery	5	42%
After registration / delivery	1	8%

Question: Q12 When is payment due for... Information delivery

When is payment due for... Information delivery	Frequency	Percent
Missing value	4	33%
In advance	2	17%
Upon registration / delivery	6	50%

Question: Q13 How do you examine the company / business name? Formally

How do you examine the company business name? Formally	Frequency	Percent
Missing value	5	42%
Company name	7	58%

Question: Q13 How do you examine the company / business name? Formally

How do you examine the company business name? Formally	Frequency	Percent
Missing value	12	100%

Question: Q13 How do you examine the company / business name? Legally

How do you examine the company business name? Legally	Frequency	Percent
Missing value	1	8%
Company name	11	92%

Question: Q13 How do you examine the company / business name? Legally

How do you examine the company business name? Legally	Frequency	Percent
Missing value	10	83%
Business name	2	17%

Question: Q13 How do you examine the company / business name? Against the National Trademark database

How do you examine the company business name? Against the National Trademark database	Frequency	Percent
Missing value	10	83%
Company name	2	17%

Question: Q13 How do you examine the company / business name? Against the National Trademark database

How do you examine the company business name? Against the National Trademark database	Frequency	Percent
Missing value	12	100%

Question: Q13 How do you examine the company / business name? Against the companies register

How do you examine the company business name? Against the companies register	Frequency	Percent
Missing value	1	8%
Company name	11	92%

Question: Q13 How do you examine the company / business name? Against the companies register

How do you examine the company business name? Against the companies register	Frequency	Percent
Missing value	10	83%
Business name	2	17%

Question: Q13 How do you examine the company / business name? Don't examine the name at all

How do you examine the company business name? Don't examine the name at all	Frequency	Percent
Missing value	11	92%
Company name	1	8%

Question: Q13 How do you examine the company / business name? Don't examine the name at all

How do you examine the company business name? Don't examine the name at all	Frequency	Percent
Missing value	11	92%
Business name	1	8%

Question: Q14 Is the company register number unique for... ? Sole trader

Is the company register number unique for... ? Sole trader	Frequency	Percent
Missing value	8	67%
Yes	4	33%

Question: Q14 Is the company register number unique for... ? General partnership

Is the company register number unique for... ? General partnership	Frequency	Percent
Missing value	8	67%
Yes	3	25%
No	1	8%

Question: Q14 Is the company register number unique for... ? Private limited company

Is the company register number unique for... ? Private limited company	Frequency	Percent
Missing value	1	8%
Yes	11	92%

Question: Q14 Is the company register number unique for... ? Public limited company

<b>Is the company register number unique for... ? Public limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
Yes	11	92%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Gender quota

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Gender quota</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	11	92%
Gender quota	1	8%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Residency requirement

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Residency requirement</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	33%
Residency requirement	8	67%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Nationality requirement

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Nationality requirement</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
Nationality requirement	3	25%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Audited annual accounts

<b>Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Audited annual accounts</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	6	50%
Audited annual accounts	6	50%

Question: Q15 Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Comments

Town	Does your legislation include restrictions such as: (choose those alternatives that apply to you) - Comments
Australia	Minimum age requirements for officeholders (18 yrs of age)
Canada	At least 25% of directors must be resident Canadians
Hong Kong	Residency requirement - Every company shall have a secretary who, if an individual, shall ordinarily reside in Hong Kong. Audited annual accounts - Public limited companies are required to file audited accounts with the Registrar of Companies while private limited companies are NOT required to file audited accounts. .
Rwanda	No our legislation does not have restrictions.
Singapore	Residency requirement - At least one director must be locally resident. .Audited annual accounts - All companies are required to audit their accounts except for private exempt companies with an annual revenue of S\$ 5 million and below. .
South Africa	Audited annual accounts Applies to Public only not Pty .

Question: Q16 Do you register and / or decide on the following types of business registration?  
Bankruptcy

Do you register and or decide on the following types of business registration? Bankruptcy	Frequency	Percent
Missing value	12	100%

Question: Q16 Do you register and / or decide on the following types of business registration?  
Bankruptcy

Do you register and or decide on the following types of business registration? Bankruptcy	Frequency	Percent
Missing value	11	92%
Register	1	8%

Question: Q16 Do you register and / or decide on the following types of business registration?  
Wind up / Liquidation

Do you register and or decide on the following types of business registration? Liquidation	Frequency	Percent
Missing value	9	75%
Decide on	3	25%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Wind up / Liquidation

<b>Do you register and or decide on the following types of business registration? Wind up Liquidation</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	2	17%
Register	10	83%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Merger

<b>Do you register and or decide on the following types of business registration? Merger</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	58%
Decide on	5	42%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Merger

<b>Do you register and or decide on the following types of business registration? Merger</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	42%
Register	7	58%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Strike off

<b>Do you register and or decide on the following types of business registration? Strike off</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	25%
Decide on	9	75%

Question: Q16 Do you register and / or decide on the following types of business registration?  
 Strike off

<b>Do you register and or decide on the following types of business registration? Strike off</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	42%
Register	7	58%

Question: Q17 Is you organization in charge of receiving annual accounts?

Is you organization in charge of receiving annual accounts?	Frequency	Percent
Yes	10	83%
No	2	17%

Question: Q17 Is you organization in charge of receiving annual accounts? - Comments

Town	Is you organization in charge of receiving annual accounts? - Comments
Canada	We receive Annual Returns but not financial data
Cook Islands	Licensed Trustee Companies.
Hong Kong	Public limited companies are required to file audited accounts with the Registrar of Companies together with their annual returns.

Question: Q18 Which company types are required by law to file annual accounts? Sole trader

Which company types are required by law to file annual accounts?	Frequency	Percent
<b>Sole trader</b>		
Missing value	11	92%
No, not required	1	8%

Question: Q18 Which company types are required by law to file annual accounts? General partnership

Which company types are required by law to file annual accounts?	Frequency	Percent
<b>General partnership</b>		
Missing value	10	83%
Yes, required to file annual accounts	1	8%
No, not required	1	8%

Question: Q18 Which company types are required by law to file annual accounts? Private limited companies

Which company types are required by law to file annual accounts?	Frequency	Percent
<b>Private limited companies</b>		
Missing value	1	8%
Yes, required to file annual accounts	6	50%
No, not required	5	42%

Question: Q18 Which company types are required by law to file annual accounts? Public limited companies

<b>Which company types are required by law to file annual accounts? Public limited companies</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
Yes, required to file annual accounts	10	83%
No, not required	1	8%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - Electronically (XBRL)

<b>How do you accept annual accounts? (choose one or more alternatives) - Electronically (XBRL)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	11	92%
Electronically (XBRL)	1	8%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - Electronically (other format)

<b>How do you accept annual accounts? (choose one or more alternatives) - Electronically (other format)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	6	50%
Electronically (other format)	6	50%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - By e-mail (pdf, word format, etc)

<b>How do you accept annual accounts? (choose one or more alternatives) - By e-mail (pdf, word format, etc)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	10	83%
By e-mail (pdf, word format, etc)	2	17%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - By fax (paper copy)

<b>How do you accept annual accounts? (choose one or more alternatives) - By fax (paper copy)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	11	92%
By fax (paper copy)	1	8%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - By mail (hard copy)

How do you accept annual accounts? (choose one or more alternatives) - By mail (hard copy)	Frequency	Percent
Missing value	6	50%
By mail (hard copy)	6	50%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - At the registry office (hard copy)

How do you accept annual accounts? (choose one or more alternatives) - At the registry office (hard copy)	Frequency	Percent
Missing value	2	17%
At the registry office (hard copy)	10	83%

Question: Q19 How do you accept annual accounts? (choose one or more alternatives) - Comments

Town	How do you accept annual accounts? (choose one or more alternatives) - Comments
Australia	Accounts in the XBRL format will be accepted from July 1, 2010 as part of the multi-agency Standard Business Reporting project.
Canada	WE are referring to Annual Returns here
Cook Islands	Hand deliver by Trustee companies .
New Zealand	By e-mail (pdf, word format, etc.) By mail (hard copy) .
Singapore	For other format, we only accept PDF.
South Africa	Electronically via CIPRO website only
Sri Lanka	delivering hard copy .

Question: Q20 Within what period must companies submit their annual accounts (in months) ? -

Town	Within what period must companies submit their annual accounts (in months) ? -
Australia	Within 3 months after the end of the financial year for a disclosing entity or registered scheme and within 4 months after the end of the financial year for anyone else
Canada	Annual Returns are necessary within 60 days of anniversary date of incorporation
Cook Islands	Annually. On renewal dates of the company
Hong Kong	Public limited companies are required to submit their annual accounts together with their annual returns in specified forms within 42 days after the annual general meeting (AGM) of the company for the year or the date of a written resolution passed in lieu of an AGM. Private limited companies are not required to submit their annual accounts.
Mauritius	within 28 days of the approval of the accounts
New Zealand	Must be prepared within 5 months from the end of their financial year and filed within 20 working days after that.
Pakistan	Within 5 months from the close of the financial year
Rwanda	15 months
Singapore	Within 1 month of the company's Annual General Meeting. For unlisted companies this is within 7 months of their end of Financial Year and 5 months for listed companies. AGM must be held once in every calendar year and not more than 15 months from the last AGM (18 months for newly incorporated companies).
South Africa	18 months after end of Financial year
Sri Lanka	Within 6 months period after the Financial Year
United Arab Emirates	annually

Question: Q21 If you use a reference date to explain the filing period in the question above, please explain the reference date. -

Town	If you use a reference date to explain the filing period in the question above, please explain the reference date. -
Australia	The financial year starts on the day an entity is registered and lasts for 12 months or a period (not longer than 18 months) determined by the directors. Each subsequent financial year is 12 months long.
Hong Kong	Pursuant to the Hong Kong Companies Ordinance, every company shall in each year hold a general meeting as its annual general meeting (AGM) and not more than 15 months shall elapse between the date of one AGM of the company and the next.
Mauritius	it is 28 days after the approval . approval must be affected within 6 months of the balance sheet date
New Zealand	All companies have a twelve month financial year. For most businesses the financial year begins on 1 April and ends on the 31 March (the end of the financial year is known as the balance date). (If necessary you can apply to the Inland Revenue to change the start and finish (balance) date of your financial year to suit the special circumstances of your business.) If you have just formed a company, the first balance date must be no later than fifteen months after the date of incorporation. Documents must be prepared within 5 months and filed within 20 working days.
Pakistan	Reference date is within 4 months of the closure of the financial year. Companies are then required to file annual accounts with the registrar within one month of that reference date.
Rwanda	A company must set the date when the annual account statement is made, this date must not be later than 18 months after the incorporation of the company. they should submit the statement to the Company registrar not late than 3 months after the statements have been prepared.
Singapore	The reference date is the date of the Annual General Meeting. It is one month after the Annual General Meeting or two months if the company keeps a branch register outside Singapore.
South Africa	If financial year is February then submit within 18 months thereafter
Sri Lanka	Financial Year normally will be 1st April to 31st March of next year. But it depends on the Articles and Legislations apply to particular Company

Question: Q22 Which of the following filing services do you provide on your website?  
Downloading forms and instructions in national language(s)

Which of the following filing services do you provide on your website? Downloading forms and instructions in national language(s)	Frequency	Percent
Available	8	67%
Not yet, but planned	2	17%
Not available	2	17%

Question: Q22 Which of the following filing services do you provide on your website?  
Downloading forms and instructions in foreign languages

Which of the following filing services do you provide on your website? Downloading forms and instructions in foreign languages	Frequency	Percent
Missing value	1	8%
Available	3	25%
Not yet, but planned	3	25%
Not available	5	42%

Question: Q22 Which of the following filing services do you provide on your website? Electronic filing of documents for company formation / registration

Which of the following filing services do you provide on your website? Electronic filing of documents for company formation registration	Frequency	Percent
Available	7	58%
Not yet, but planned	4	33%
Not available	1	8%

Question: Q22 Which of the following filing services do you provide on your website? Electronic filing of documents for changes in the companies register (change of address, change of business name, change of board of directors, etc)

Which of the following filing services do you provide on your website? Electronic filing of documents for changes in the companies register (change of address, change of business name, change of board of directors, etc)	Frequency	Percent
Available	7	58%
Not yet, but planned	4	33%
Not available	1	8%

Question: Q22 Which of the following filing services do you provide on your website? Software for electronic filing

Which of the following filing services do you provide on your website? Software for electronic filing	Frequency	Percent
Missing value	1	8%
Not yet, but planned	3	25%
Not available	8	67%

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Average

**Analysis Variable : Q23\_1 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Average**

Minimum	Maximum	Median	Mean	N
0	5	1	2	12

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Minimum

**Analysis Variable : Q23\_2 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Minimum**

Minimum	Maximum	Median	Mean	N
0	3	1	1	9

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Maximum

**Analysis Variable : Q23\_3 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Maximum**

Minimum	Maximum	Median	Mean	N
0	14	3	4	9

Question: Q23 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Goal

**Analysis Variable : Q23\_4 How long does it take for your organization to process an application for company formation/incorporation in workdays (see question no. 25) ? - Goal**

Minimum	Maximum	Median	Mean	N
0	1	1	1	9

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Average

**Analysis Variable : Q24\_1 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Average**

Minimum	Maximum	Median	Mean	N
0	6	1	2	9

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Minimum

**Analysis Variable : Q24\_2 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Minimum**

Minimum	Maximum	Median	Mean	N
0	4	1	1	9

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Maximum

**Analysis Variable : Q24\_3 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Maximum**

Minimum	Maximum	Median	Mean	N
0	10	3	4	9

Question: Q24 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Goal

**Analysis Variable : Q24\_4 How long does it take for your organization to process an application for changes in the companies register in workdays (see question no. 25) ? - Goal**

Minimum	Maximum	Median	Mean	N
0	2	1	1	8

Question: Q25 Please explain the reference dates you use for defining 'process application goal' in the previous two questions. -

Town	Please explain the reference dates you use for defining 'process application goal' in the previous two questions. -
Australia	Paper Lodgements - process company incorporations - within one day (goal) - changes to register - within two days Electronic Lodgments - process on the spot ie., within seconds for both types - 85% of company registrations are online - 65% of all documents lodged are online and around 80% are e-enabled documents.
Canada	Our goal is electronic auto return and which is about a 15 minute turnaround. Online filing has a service standard of in before 1 pm out by 5 pm. If in after 1 pm, out next morning. For fax applications it is 3 days and 6 days for mailed applications. 90% of filings are through e-commerce. Your question is hard to answer as we deal in hours, not days. Paper submissions (about 3%) have a 5 day turn around standard and it is met 99% of the time.
Hong Kong	The processing time of applications for company formation/incorporation and changes in companies register is defined as the number of working days between receiving an application and issuing a certificate of incorporation (for Q23) / the registration of documents reporting changes in companies register (for Q24). The Companies Registry will implement e-incorporation and e-submission in 2010-11. Our goal is to process an application for company formation/incorporation and changes in companies register within one day.
Mauritius	application form for incorporation are processed and if in order the client is asked to effect payment For changes in register, depending on the nature of changes, the document can be processed immediately or within a few hours
New Zealand	This is a difficult question to answer using the criteria provided. The New Zealand Companies Office provides online services and Incorporation occurs on average within 40 minutes but can be as quickly as 15 minutes. Changes to the register (q24) occur instantaneously upon electronic submission in the vast number of cases. This is our goal - real time transactions on the register.
Pakistan	Time periods for examination of different applications have been prescribed in law. Application for approval of company name change is processed in 2 days. Other changes i.e., change in directorship, increase in share capital, change of registered office address etc reported through various forms are processed, and filing certificates are issued to companies within 2 days.
Rwanda	Our organisation uses 1 workday to process an application for either incorporation of companies or changes in the companies register (24 hours).
Singapore	We have an online filing system. All applications and documents filed online are processed instantaneously. In fact the average time taken is 15 minutes. The application may take up to 14 days if it is referred to another governmental authority [having control over the activity concerned] for comments, approval or in-principle approval eg schools and banks.
South Africa	An application lodged on Monday and dispatch Wednesday.
Sri Lanka	Online registration of Companies

Question: Q26 What are the most frequent changes in your companies register? Rank 1 (most frequent change)

<b>What are the most frequent changes in your companies register? Rank 1 (most frequent change)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	25%
Change of address of registered office	3	25%
Change of particulars for Director of Secretary	6	50%

Question: Q26 What are the most frequent changes in your companies register? Rank 2 (next most frequent change)

<b>What are the most frequent changes in your companies register? Rank 2 (next most frequent change)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	25%
Change of address of registered office	4	33%
Change of business/company name	2	17%
Change of particulars for Director of Secretary	3	25%

Question: Q26 What are the most frequent changes in your companies register? Rank 3 (less frequent change)

<b>What are the most frequent changes in your companies register? Rank 3 (less frequent change)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	25%
Change of address of registered office	1	8%
Change of business/company name	3	25%
Change of accounting reference date	1	8%
Increase/decrease in capital	2	17%
Bringing in the annual account	2	17%

Question: Q26 Rank 3 (less frequent change) - Comments

<b>Town</b>	<b>Rank 3 (less frequent change) - Comments</b>
Australia	The three most common changes are change of address of registered office, change of particulars for Director or Secretary and changes to company name. .
Canada	Change of address of registered office Change of particulars for Director or Secretary .
Cook Islands	Change of address of registered office Change of business/company name Change of particulars for Director or Secretary Increase/Decrease in capital .
Hong Kong	According to our statistics, filing of annual returns (amounting to about 600,000) recorded the highest number in 2009.
Pakistan	Change of address of registered office Change of particulars for Director or Secretary .
Rwanda	Most/ frequent change is on business activities or adding of new activities.
Singapore	Not sure what 'bringing in the annual account' means. If it means annual filings, then this would constitute the most number of filings.
South Africa	Change of business/company name Change of particulars for Director or Secretary Increase/Decrease in capital .
Sri Lanka	Change of particulars for Director or Secretary .

Question: Q27 What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 1 (most popular means of communication)

<b>What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 1 (most popular means of communication)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
E-mail	3	25%
Letter	5	42%
Phone	1	8%
In person / over the counter	2	17%

Question: Q27 What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 2 (next most popular means)

<b>What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 2 (next most popular means)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
E-mail	5	42%
Fax	2	17%
Letter	1	8%
Phone	1	8%
Sms	1	8%
In person / over the counter	1	8%

Question: Q27 What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 3 (less popular means)

<b>What is your organization's most popular means of communication with companies regarding filed documents? Rank the 3 most popular means. Rank 3 (less popular means)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
E-mail	2	17%
Fax	3	25%
Letter	2	17%
Phone	4	33%

Question: Q27 Rank 3 (less popular means) - Comments

<b>Town</b>	<b>Rank 3 (less popular means) - Comments</b>
Australia	Three most popular means of communication relating to company registration are phone, e-mail and fax.
Canada	E-mail Fax Letter Phone .
Cook Islands	E-mail Fax Letter Phone .
Hong Kong	Fax notification is also one of our means of communication with companies. .
New Zealand	E-mail Letter Phone Sms .
South Africa	E-mail Letter Phone .
Sri Lanka	Fax Letter Phone .

Question: Q28 What are the most common grounds for business termination? Rank 1 (most common grounds for termination)

<b>What are the most common grounds for business termination? Rank 1 (most common grounds for termination)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	58%
Company's own choice	2	17%
Differences between shareholders	1	8%
Company does not commence business	2	17%

Question: Q28 What are the most common grounds for business termination? Rank 2 (next most common grounds for termination)

<b>What are the most common grounds for business termination? Rank 2 (next most common grounds for termination)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	58%
Company's own choice	2	17%
Lack of capital	1	8%
Differences between shareholders	1	8%
Company does not commence business	1	8%

Question: Q28 What are the most common grounds for business termination? Rank 3 (less common grounds for termination)

<b>What are the most common grounds for business termination? Rank 3 (less common grounds for termination)</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	58%
Missing annual accounts	1	8%
Company's own choice	2	17%
Lack of capital	2	17%

Question: Q28 Rank 3 (less common grounds for termination) - Comments

<b>Town</b>	<b>Rank 3 (less common grounds for termination) - Comments</b>
Australia	The most common grounds for termination are failure to pay annual fee to ASIC (not listed in options), voluntary deregistration (ie no longer needing business) and external administration (ie liquidation)
Canada	Failure to file documents required under the Act and failure to pay for services requested..
Cook Islands	Strike off due to non renewal of registration.
Hong Kong	Reasons for business termination are not disclosed and filed with the Companies Registry. Private limited companies which failed to file annual returns for three years will be struck off the Register by the Registrar of Companies..A private limited company or its director/member may apply to the Registrar of Companies for deregistration of the company pursuant to section 291AA of the Hong Kong Companies Ordinance. The company is dissolved on deregistration. Out of the termination of 47668 private limited companies in 2009, 27786 were dissolved by deregistration (about 58%). .
New Zealand	Completion of project/venture that the company was formed to perform. We are seeing an increase in closure of companies through the current economic crisis. In particular those relating to the building industry and motor vehicle sales..
Pakistan	<ul style="list-style-type: none"> <li>• If the company voluntarily resolves that it may be wound up.</li> <li>• If default is made in holding its statutory meeting and AGMs</li> <li>• If the company does not commence its business within a year of incorporation</li> <li>• If number of members of the company is reduced below the prescribed limit</li> <li>• If the company is unable to pay its debts</li> <li>• If the company carries unlawful or unauthorized business activity. etc .</li> </ul>
South Africa	Liquidation - Liabilities exceeds assets Strike off - Company dormant, no assets and liabilities..
Sri Lanka	Strikeoff.

Question: Q29 What percentage of companies files their annual accounts on time (annual average) ?

<b>What percentage of companies files their annual accounts on time (annual average) ?</b>	<b>Frequency</b>	<b>Percent</b>
Figures not available	3	25%
50 to 69 %	1	8%
70 to 79%	5	42%
80 to 89%	1	8%
90 to 95%	2	17%

Question: Q29 What percentage of companies files their annual accounts on time (annual average) ? - Comments and actual figures

Town	What percentage of companies files their annual accounts on time (annual average) ? - Comments and actual figures
Australia	Annual account figures are not currently available for 2009. Figures taken from the previous calendar year. The figure used for this question is 77.3%.
Cook Islands	90%
Hong Kong	The compliance rate of 87.61% relates to the filing of annual accounts on time by public companies limited by shares. While public companies limited by guarantee (mostly non-profit making charities or associations) are also required to file annual accounts together with their annual returns, we do not have ready statistics to show the number of guarantee companies which filed on time. The overall compliance rate of filing annual accounts of all public companies (irrespective of the timeliness factor) will be provided when the figure is available after the due date for filing (on 11 February 2010) as soon as possible.
New Zealand	92%
Pakistan	51%
Rwanda	We are at the initial state thus statistics are not available
Singapore	Companies file their Annual Accounts, if they are required to do so, with their Annual Returns. 70% file on time whilst 13% would eventually file after 1 or 2 months. The remaining will file after enforcement action has been taken.
South Africa	75%

Question: Q30 Are the annual accounts available to the public?

Are the annual accounts available to the public?	Frequency	Percent
Missing value	2	17%
Yes, in electronic format and/or on paper	6	50%
Yes, but only in paper	3	25%
No, Annual accounts are not available to the public	1	8%

Question: Q31 Are the annual accounts in electronic format available for a fee?

Are the annual accounts in electronic format available for a fee?	Frequency	Percent
Missing value	5	42%
Annual accounts in electronic formats are not available to the public	2	17%
Yes, we have a fee for the copy of annual accounts in electronic formats	4	33%
No, there are no fees for the copy of annual accounts in electronic formats	1	8%

Question: Q31 Are the annual accounts in electronic format available for a fee? - Comments

Town	Are the annual accounts in electronic format available for a fee? - Comments
Pakistan	Annual accounts, which are submitted online, are available for inspection in electronic format and for others in hardcopy/paper form only.
Rwanda	At the moment we do not have electronic annual accounts information however we are planning to have this on a fee.

Question: Q32 Do you charge penalty fees for the late filing of annual accounts?

Do you charge penalty fees for the late filing of annual accounts?	Frequency	Percent
Missing value	1	8%
Yes	6	50%
No	5	42%

Question: Q33 What amount is the penalty fee? - Minimum

Analysis Variable : Q33_1 What amount is the penalty fee? - Minimum				
Minimum	Maximum	Median	Mean	N
20	2000	83	399	6

Question: Q33 What amount is the penalty fee? - Maximum

Analysis Variable : Q33_2 What amount is the penalty fee? - Maximum				
Minimum	Maximum	Median	Mean	N
100	10000	310	2680	4

Question: Q34 What is the currency code in the previous question? -

Town	What is the currency code in the previous question? -
Australia	Australian dollar
Cook Islands	US
New Zealand	\$NZ100.00
Pakistan	Pakistan Ruppee (PKR)
Singapore	Singapore Dollars
South Africa	Rand

Question: Q35 Do you support e-filing?

<b>Do you support e-filing?</b>	<b>Frequency</b>	<b>Percent</b>
Yes	8	67%
No	4	33%

Question: Q36 Is e-filing mandatory for... Sole trader

<b>Is e-filing mandatory for... Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
Yes	1	8%
No	2	17%

Question: Q36 Is e-filing mandatory for... General partnership

<b>Is e-filing mandatory for... General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
Yes	1	8%
No	2	17%

Question: Q36 Is e-filing mandatory for... Private limited company

<b>Is e-filing mandatory for... Private limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	33%
Yes	3	25%
No	5	42%

Question: Q36 Is e-filing mandatory for... Public limited company

<b>Is e-filing mandatory for... Public limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	33%
Yes	3	25%
Not yet, but planned	1	8%
No	4	33%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? Sole trader

<b>Is it possible to use electronic signatures in the e-filing process?</b> <b>Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	67%
Not yet, but planned	2	17%
No	2	17%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? General partnership

<b>Is it possible to use electronic signatures in the e-filing process?</b> <b>General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	67%
Not yet, but planned	2	17%
No	2	17%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? Private limited company

<b>Is it possible to use electronic signatures in the e-filing process?</b> <b>Private limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	33%
Yes	2	17%
Not yet, but planned	3	25%
No	3	25%

Question: Q37 Is it possible to use electronic signatures in the e-filing process? Public limited company

<b>Is it possible to use electronic signatures in the e-filing process?</b> <b>Public limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	4	33%
Yes	2	17%
Not yet, but planned	3	25%
No	3	25%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - No authentication required

How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - No authentication required	Frequency	Percent
Missing value	10	83%
No authentication required	2	17%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - User ID and pass word

How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - User ID and pass word	Frequency	Percent
Missing value	8	67%
User ID and pass word	4	33%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Electronic certificate

How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Electronic certificate	Frequency	Percent
Missing value	10	83%
Electronic certificate	2	17%

Question: Q38 How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Comments

Town	How do users authenticate when delivering information electronically to the Register? (mark one or more answers) - Comments
Australia	A user ID and password are required to deliver information to the register through ASIC's online portal. An electronic certificate is not required to deliver information through third party software but clients can put it in place.
Mauritius	not yet in force
New Zealand	Electronic key (password) is associated with each company and issued to authorised persons to register information.
Rwanda	We have not yet done online registration but we plan to have the authentication be done by user ID and pass word.
Singapore	For password, we use SingPass which is the National Pin used to transact online with government agencies.

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, electronic signature

<b>Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, electronic signature</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	12	100%

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, advanced electronic signature

<b>Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Yes, advanced electronic signature</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	10	83%
Yes, advanced electronic signature	2	17%

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - No

<b>Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - No</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	8	67%
No	4	33%

Question: Q39 Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Comments

<b>Town</b>	<b>Do you require an electronic signature on information that is transmitted electronically by the customer to the Register? - Comments</b>
Australia	An advanced electronic signature is required for lodging electronic company registration documents via our third party software in the form of a certificate.
Singapore	Name of the filer will appear in the documents filed online which are converted into pdf and checked into the ACRA database. When a hard-copy of the document is purchased , it is possible to identify who the filer was.

Question: Q40 Do you supply electronic documents using electronic signature? Sole trader

<b>Do you supply electronic documents using electronic signature? Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
No	3	25%

Question: Q40 Do you supply electronic documents using electronic signature? General partnership

<b>Do you supply electronic documents using electronic signature? General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
No	3	25%

Question: Q40 Do you supply electronic documents using electronic signature? Private limited companies

<b>Do you supply electronic documents using electronic signature? Private limited companies</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	42%
Yes, we use electronic signature	3	25%
No	4	33%

Question: Q40 Do you supply electronic documents using electronic signature? Public limited companies

<b>Do you supply electronic documents using electronic signature? Public limited companies</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	42%
Yes, we use electronic signature	3	25%
No	4	33%

Question: Q41 When do you plan to implement e-filing? -

<b>Town</b>	<b>When do you plan to implement e-filing? -</b>
Hong Kong	2010
Mauritius	2009
Rwanda	2010
South Africa	2011

Question: Q41 When do you plan to implement e-filing? - Comments

<b>Town</b>	<b>When do you plan to implement e-filing? - Comments</b>
Canada	e_filing was implemented in 1999
Hong Kong	We plan to launch electronic incorporation of companies and a one-stop service for electronic incorporation and business registration in financial year 2010-11. Online document filing service is planned to be launched in 2011.
Pakistan	eServices has already been launched in Aug.2008.
Rwanda	We are already having a consultancy company carrying out work to provide e-filing at our organisation.
Singapore	We implemented e-filing for incorporation of companies on 15 Jan 2002 and for all other services on 13 Jan 2003.
Sri Lanka	Plan to implement within two years

Question: Q42 Is it possible to completely register online? Sole trader

<b>Is it possible to completely register online? Sole trader</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	58%
Yes	3	25%
Not yet, but planned	1	8%
No	1	8%

Question: Q42 Is it possible to completely register online? General partnership

<b>Is it possible to completely register online? General partnership</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	7	58%
Yes	3	25%
No	2	17%

Question: Q42 Is it possible to completely register online? Private limited company

<b>Is it possible to completely register online? Private limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
Yes	6	50%
Not yet, but planned	5	42%

Question: Q42 Is it possible to completely register online? Public limited company

<b>Is it possible to completely register online? Public limited company</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
Yes	6	50%
Not yet, but planned	5	42%

Question: Q42 Public limited company - Comments

Town	Public limited company - Comments
Cook Islands	We are still looking at registering online but our International Companies Acts 1981/82 needs to be reviewed first.
New Zealand	Sole traders and general partnerships are not registered at all in NZ.
Rwanda	we do not register Partnerships.

Question: Q43 What percentages of the following documents are submitted electronically? - Documents for company formation / registration (%)

Analysis Variable : Q43_1 What percentages of the following documents are submitted electronically? - Documents for company formation / registration (%%)				
Minimum	Maximum	Median	Mean	N
0	100	61	54	8

Question: Q43 What percentages of the following documents are submitted electronically? - Documents for changes in the companies register (%)

Analysis Variable : Q43_2 What percentages of the following documents are submitted electronically? - Documents for changes in the companies register (%%)				
Minimum	Maximum	Median	Mean	N
0	100	81	72	6

Question: Q43 What percentages of the following documents are submitted electronically? - Annual accounts (%)

Analysis Variable : Q43_3 What percentages of the following documents are submitted electronically? - Annual accounts (%%)				
Minimum	Maximum	Median	Mean	N
22	100	75	66	3

Question: Q43 What percentages of the following documents are submitted electronically? - Other documents (%)

Analysis Variable : Q43_4 What percentages of the following documents are submitted electronically? - Other documents (%%)				
Minimum	Maximum	Median	Mean	N
10	100	69	65	6

Question: Q44 Which of the following information services do you provide on your website?  
 Company search, company profile

<b>Which of the following information services do you provide on your website? Company search, company profile</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	5	42%
Free of charge	7	58%

Question: Q44 Which of the following information services do you provide on your website?  
 Company search, company profile

<b>Which of the following information services do you provide on your website? Company search, company profile</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	10	83%
Against a fee	2	17%

Question: Q44 Which of the following information services do you provide on your website?  
 Company officer (director, auditor) search

<b>Which of the following information services do you provide on your website? Company officer (director, auditor) search</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	10	83%
Free of charge	2	17%

Question: Q44 Which of the following information services do you provide on your website?  
 Company officer (director, auditor) search

<b>Which of the following information services do you provide on your website? Company officer (director, auditor) search</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	9	75%
Against a fee	3	25%

Question: Q44 Which of the following information services do you provide on your website?  
 Downloading annual accounts

<b>Which of the following information services do you provide on your website? Downloading annual accounts</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	11	92%
Free of charge	1	8%

Question: Q44 Which of the following information services do you provide on your website?  
Downloading annual accounts

Which of the following information services do you provide on your website? Downloading annual accounts	Frequency	Percent
Missing value	8	67%
Against a fee	4	33%

Question: Q44 Which of the following information services do you provide on your website?  
Statistics

Which of the following information services do you provide on your website? Statistics	Frequency	Percent
Missing value	6	50%
Free of charge	6	50%

Question: Q44 Which of the following information services do you provide on your website?  
Statistics

Which of the following information services do you provide on your website? Statistics	Frequency	Percent
Missing value	10	83%
Against a fee	2	17%

Question: Q44 Which of the following information services do you provide on your website? List of company's business units / places

Which of the following information services do you provide on your website? List of company's business units places	Frequency	Percent
Missing value	11	92%
Free of charge	1	8%

Question: Q44 Which of the following information services do you provide on your website? List of company's business units / places

Which of the following information services do you provide on your website? List of company's business units places	Frequency	Percent
Missing value	9	75%
Against a fee	3	25%

Question: Q44 Which of the following information services do you provide on your website?  
 Certificate of incorporation

Which of the following information services do you provide on your website? Certificate of incorporation	Frequency	Percent
Missing value	11	92%
Free of charge	1	8%

Question: Q44 Which of the following information services do you provide on your website?  
 Certificate of incorporation

Which of the following information services do you provide on your website? Certificate of incorporation	Frequency	Percent
Missing value	9	75%
Against a fee	3	25%

Question: Q44 Which of the following information services do you provide on your website?  
 Publication of companies' acts

Which of the following information services do you provide on your website? Publication of companies' acts	Frequency	Percent
Missing value	6	50%
Free of charge	6	50%

Question: Q44 Which of the following information services do you provide on your website?  
 Publication of companies' acts

Which of the following information services do you provide on your website? Publication of companies' acts	Frequency	Percent
Missing value	12	100%

Question: Q44 Which of the following information services do you provide on your website?  
 Company names that exists

Which of the following information services do you provide on your website? Company names that exists	Frequency	Percent
Missing value	4	33%
Free of charge	8	67%

Question: Q44 Which of the following information services do you provide on your website?  
 Company names that exists

Which of the following information services do you provide on your website? Company names that exists	Frequency	Percent
Missing value	12	100%

Question: Q44 Which of the following information services do you provide on your website?  
 Company history

Which of the following information services do you provide on your website? Company history	Frequency	Percent
Missing value	11	92%
Free of charge	1	8%

Question: Q44 Which of the following information services do you provide on your website?  
 Company history

Which of the following information services do you provide on your website? Company history	Frequency	Percent
Missing value	9	75%
Against a fee	3	25%

Question: Q44 Which of the following information services do you provide on your website?  
 Insolvency's related information

Which of the following information services do you provide on your website? Insolvency's related information	Frequency	Percent
Missing value	12	100%

Question: Q44 Which of the following information services do you provide on your website?  
 Insolvency's related information

Which of the following information services do you provide on your website? Insolvency's related information	Frequency	Percent
Missing value	9	75%
Against a fee	3	25%

Question: Q44 Which of the following information services do you provide on your website?  
 Seeing the company's own registration process

Which of the following information services do you provide on your website? Seeing the company's own registration process	Frequency	Percent
Missing value	8	67%
Free of charge	4	33%

Question: Q44 Which of the following information services do you provide on your website?  
 Seeing the company's own registration process

Which of the following information services do you provide on your website? Seeing the company's own registration process	Frequency	Percent
Missing value	11	92%
Against a fee	1	8%

Question: Q44 Which of the following information services do you provide on your website?  
 Company share capital

Which of the following information services do you provide on your website? Company share capital	Frequency	Percent
Missing value	12	100%

Question: Q44 Which of the following information services do you provide on your website?  
 Company share capital

Which of the following information services do you provide on your website? Company share capital	Frequency	Percent
Missing value	9	75%
Against a fee	3	25%

Question: Q44 Which of the following information services do you provide on your website?  
 Relating laws and regulations

Which of the following information services do you provide on your website? Relating laws and regulations	Frequency	Percent
Missing value	6	50%
Free of charge	6	50%

Question: Q44 Which of the following information services do you provide on your website?  
 Relating laws and regulations

Which of the following information services do you provide on your website? Relating laws and regulations	Frequency	Percent
Missing value	12	100%

Question: Q44 Which of the following information services do you provide on your website?  
 Certified copies

Which of the following information services do you provide on your website? Certified copies	Frequency	Percent
Missing value	12	100%

Question: Q44 Which of the following information services do you provide on your website?  
 Certified copies

Which of the following information services do you provide on your website? Certified copies	Frequency	Percent
Missing value	8	67%
Against a fee	4	33%

Question: Q44 Which of the following information services do you provide on your website?  
 Information on fees

Which of the following information services do you provide on your website? Information on fees	Frequency	Percent
Missing value	4	33%
Free of charge	8	67%

Question: Q44 Which of the following information services do you provide on your website?  
 Information on fees

Which of the following information services do you provide on your website? Information on fees	Frequency	Percent
Missing value	12	100%

Question: Q44 Which of the following information services do you provide on your website?  
Notifications of events (late filing of annual accounts, newly submitted documents etc)

Which of the following information services do you provide on your website? Notifications of events (late filing of annual accounts, newly submitted documents etc)	Frequency	Percent
Missing value	7	58%
Free of charge	5	42%

Question: Q44 Which of the following information services do you provide on your website?  
Notifications of events (late filing of annual accounts, newly submitted documents etc)

Which of the following information services do you provide on your website? Notifications of events (late filing of annual accounts, newly submitted documents etc)	Frequency	Percent
Missing value	11	92%
Against a fee	1	8%

Question: Q44 Notifications of events (late filing of annual accounts, newly submitted documents etc) - Comments

Town	Notifications of events (late filing of annual accounts, newly submitted documents etc) - Comments
Australia	Regarding Q44- Website provides basic company information including company number, name and documents lodged. Paid searches can be obtained via third party intermediaries accessed from our website. ASIC are currently working on developing a new online service (to be delivered in late 2010) to facilitate paid searching directly from the ASIC website.
Hong Kong	The Companies Registry has implemented an 'Annual Return e-Alert' service and a 'e-News Subscription' service where companies can subscribe free of charge at the department's website ( <a href="http://www.cr.gov.hk">www.cr.gov.hk</a> ) to receive email notifications on the filing of annual returns and updates on the Registry's services as well as changes to the requirements under the Companies Ordinance..
New Zealand	in 2008 we introduced a mobile search service <a href="http://m.companies.govt.nz">m.companies.govt.nz</a> allowing users of mobile devices that are internet enabled to access the companies register. We added director and banned director searching to this service in early 2009. We provide a search of the Personal Property Securities Register from the Company Search screen - enabling a searcher to see whether a company has any registered securities..
Rwanda	the above services are not yet available on our website.
Singapore	A suite of other services such as business profile, electronic extract, packaged information based on individual's identity, companies in a particular industry, etc. .
Sri Lanka	Requesting a Name can be done online using a credit card payment

Question: Q45 What is the minimum share capital for...? - Private limited liability company

<b>Analysis Variable : Q45_1 What is the minimum share capital for...? - Private limited liability company</b>				
Minimum	Maximum	Median	Mean	N
1	1000	1	251	4

Question: Q45 What is the minimum share capital for...? - Public limited liability company

<b>Analysis Variable : Q45_2 What is the minimum share capital for...? - Public limited liability company</b>				
Minimum	Maximum	Median	Mean	N
1	10000000	501	2500251	4

Question: Q46 What is the currency code for the amount in the previous question? -

<b>Town</b>	<b>What is the currency code for the amount in the previous question?</b>
	-
Australia	Australian Dollar - AUD
Hong Kong	any currency
Rwanda	Rwandan francs
Singapore	There is no minimum share capital prescribed in the Companies Act.
South Africa	ZA Rand
United Arab Emirates	emirates dirham

Question: Q47 In what currencies can share capital be registered? - EUR

<b>In what currencies can share capital be registered? - EUR</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	11	92%
EUR	1	8%

Question: Q47 In what currencies can share capital be registered? - GBP

<b>In what currencies can share capital be registered? - GBP</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	11	92%
GBP	1	8%

Question: Q47 In what currencies can share capital be registered? - USD

In what currencies can share capital be registered? - USD	Frequency	Percent
Missing value	11	92%
USD	1	8%

Question: Q47 In what currencies can share capital be registered? - Our country's own currency

In what currencies can share capital be registered? - Our country's own currency	Frequency	Percent
Missing value	5	42%
Our country's own currency	7	58%

Question: Q47 In what currencies can share capital be registered? - Other

In what currencies can share capital be registered? - Other	Frequency	Percent
Missing value	8	67%
Other	4	33%

Question: Q47 In what currencies can share capital be registered? - Comments

Town	In what currencies can share capital be registered? - Comments
Australia	only AUD .
Canada	No requirement to register share capital .
Cook Islands	Any .
Hong Kong	any currency .
New Zealand	There is no minimum share capital required for companies.
Pakistan	Pakistan Ruppee (PKR)
Rwanda	The company law of rwanda does not specify the minimum amount of the share capital.
Singapore	No restriction..

Question: Q48 What is the minimum number of shareholders for...? - Private limited liability company

Analysis Variable : Q48_1 What is the minimum number of shareholders for...? - Private limited liability company				
Minimum	Maximum	Median	Mean	N
1	2	1	1	11

Question: Q48 What is the minimum number of shareholders for...? - Public limited liability company

<b>Analysis Variable : Q48_2 What is the minimum number of shareholders for...? - Public limited liability company</b>				
Minimum	Maximum	Median	Mean	N
1	100	1	11	11

Question: Q49 Do you accept a transfer of registered office?

<b>Do you accept a transfer of registered office?</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	1	8%
Yes, to any other jurisdiction	5	42%
Yes, to specific jurisdictions	1	8%
No, cross border transfers of registered office are not accepted	5	42%

Question: Q49 Do you accept a transfer of registered office? - Comments

<b>Town</b>	<b>Do you accept a transfer of registered office? - Comments</b>
Australia	ASIC requires a registered office in Australia.
New Zealand	A company that has its name on the New Zealand register may transfer to another jurisdiction where the law in that jurisdiction allows such a transfer.

Question: Q50 Have you registered any cross border mergers?

<b>Have you registered any cross border mergers?</b>	<b>Frequency</b>	<b>Percent</b>
Missing value	3	25%
Yes	2	17%
No	7	58%

Question: Q50 Have you registered any cross border mergers? - Comments

<b>Town</b>	<b>Have you registered any cross border mergers? - Comments</b>
Australia	These kinds of mergers are not specifically registered by ASIC.
Hong Kong	There is no specific requirement in the Hong Kong Companies Ordinance for the reporting of cross border merger. As such, we are unable to provide the required information.
New Zealand	We cannot register an amalgamation of e.g. an Australian company with no registered presence here, and a New Zealand company. One or other would have to transfer its incorporation to the other's register then amalgamate as two Australian or two New Zealand companies, as the case may be.

Question: Q51 Have you registered any cross border mergers by formation of a new company?

Have you registered any cross border mergers by formation of a new company?	Frequency	Percent
Missing value	10	83%
Yes	1	8%
No	1	8%

Question: Q51 Have you registered any cross border mergers by formation of a new company? - Comments

Town	Have you registered any cross border mergers by formation of a new company? - Comments
Sri Lanka	No specific records

Question: Q52 How many cross border mergers resulted in companies leaving your jurisdiction?

How many cross border mergers resulted in companies leaving your jurisdiction?	Frequency	Percent
Missing value	11	92%
None	1	8%

Question: Q52 How many cross border mergers resulted in companies leaving your jurisdiction? - Comments

Town	How many cross border mergers resulted in companies leaving your jurisdiction? - Comments
Sri Lanka	No specific records

Question: Q53 How many cross border mergers resulted in companies entering your jurisdiction?

How many cross border mergers resulted in companies entering your jurisdiction?	Frequency	Percent
Missing value	12	100%

Question: Q53 How many cross border mergers resulted in companies entering your jurisdiction?  
- Comments

Town	How many cross border mergers resulted in companies entering your jurisdiction? - Comments
Mauritius	no figures available
Sri Lanka	No specific records

Question: Q55 Total number of new company registrations during 2009 - Sole trader

Analysis Variable : Q55_1 Total number of new company registrations during 2009 - Sole trader				
Minimum	Maximum	Median	Sum	N
0	23200	12388	35588	3

Question: Q55 Total number of new company registrations during 2009 - General Partnership

Analysis Variable : Q55_2 Total number of new company registrations during 2009 - General Partnership				
Minimum	Maximum	Median	Sum	N
0	3576	13	3589	3

Question: Q55 Total number of new company registrations during 2009 - Private Limited Company

Analysis Variable : Q55_3 Total number of new company registrations during 2009 - Private Limited Company				
Minimum	Maximum	Median	Sum	N
2692	147846	22467	338581	8

Question: Q55 Total number of new company registrations during 2009 - Public Limited Company

Analysis Variable : Q55_4 Total number of new company registrations during 2009 - Public Limited Company				
Minimum	Maximum	Median	Sum	N
54	1153	145	2588	7

Question: Q55 Total number of new company registrations during 2009 - Other companies

<b>Analysis Variable : Q55_5 Total number of new company registrations during 2009 - Other companies</b>				
Minimum	Maximum	Median	Sum	N
1	47865	679	55728	9

Question: Q56 Total number of registered companies as of December 31, 2009 - Sole Trader

<b>Analysis Variable : Q56_1 Total number of registered companies as of December 31, 2009 - Sole Trader</b>				
Minimum	Maximum	Median	Sum	N
0	126757	82916	209673	3

Question: Q56 Total number of registered companies as of December 31, 2009 - General Partnership

<b>Analysis Variable : Q56_2 Total number of registered companies as of December 31, 2009 - General Partnership</b>				
Minimum	Maximum	Median	Sum	N
0	24178	1993	26171	3

Question: Q56 Total number of registered companies as of December 31, 2009 - Private Limited Company

<b>Analysis Variable : Q56_3 Total number of registered companies as of December 31, 2009 - Private Limited Company</b>				
Minimum	Maximum	Median	Sum	N
180	1727353	69570	2876908	7

Question: Q56 Total number of registered companies as of December 31, 2009 - Public Limited Company

<b>Analysis Variable : Q56_4 Total number of registered companies as of December 31, 2009 - Public Limited Company</b>				
Minimum	Maximum	Median	Sum	N
925	20695	3359	42118	7

Question: Q56 Total number of registered companies as of December 31, 2009 - Other companies

<b>Analysis Variable : Q56_5 Total number of registered companies as of December 31, 2009 - Other companies</b>				
Minimum	Maximum	Median	Sum	N
30	525128	6599	588307	10

Question: Q57 Total number of company terminations during 2009 - Sole Trader

<b>Analysis Variable : Q57_1 Total number of company terminations during 2009 - Sole Trader</b>				
Minimum	Maximum	Median	Sum	N
0	19606	1884	21490	3

Question: Q57 Total number of company terminations during 2009 - General Partnership

<b>Analysis Variable : Q57_2 Total number of company terminations during 2009 - General Partnership</b>				
Minimum	Maximum	Median	Sum	N
0	3389	49	3438	3

Question: Q57 Total number of company terminations during 2009 - Private Limited Company

<b>Analysis Variable : Q57_3 Total number of company terminations during 2009 - Private Limited Company</b>				
Minimum	Maximum	Median	Sum	N
187	88037	12101	160607	6

Question: Q57 Total number of company terminations during 2009 - Public Limited Company

<b>Analysis Variable : Q57_4 Total number of company terminations during 2009 - Public Limited Company</b>				
Minimum	Maximum	Median	Sum	N
17	981	65	1609	5

Question: Q57 Total number of company terminations during 2009 - Other companies

<b>Analysis Variable : Q57_5 Total number of company terminations during 2009 - Other companies</b>				
Minimum	Maximum	Median	Sum	N
4	32922	1106	72131	8

Question: Q58 Total number of submissions for changes in the registered particulars, filed during 2009 - Sole Trader

<b>Analysis Variable : Q58_1 Total number of submissions for changes in the registered particulars, filed during 2009 - Sole Trader</b>				
Minimum	Maximum	Median	Sum	N
0	2780	1390	2780	2

Question: Q58 Total number of submissions for changes in the registered particulars, filed during 2009 - General Partnership

<b>Analysis Variable : Q58_2 Total number of submissions for changes in the registered particulars, filed during 2009 - General Partnership</b>				
Minimum	Maximum	Median	Sum	N
0	35727	17864	35727	2

Question: Q58 Total number of submissions for changes in the registered particulars, filed during 2009 - Private Limited Company

<b>Analysis Variable : Q58_3 Total number of submissions for changes in the registered particulars, filed during 2009 - Private Limited Company</b>				
Minimum	Maximum	Median	Sum	N
0	176622	43427	263476	4

Question: Q58 Total number of submissions for changes in the registered particulars, filed during 2009 - Public Limited Company

<b>Analysis Variable : Q58_4 Total number of submissions for changes in the registered particulars, filed during 2009 - Public Limited Company</b>				
Minimum	Maximum	Median	Sum	N
0	6129	3065	6129	2

Question: Q58 Total number of submissions for changes in the registered particulars, filed during 2009 - Other companies

Analysis Variable : Q58_5 Total number of submissions for changes in the registered particulars, filed during 2009 - Other companies				
Minimum	Maximum	Median	Sum	N
34	1252224	244450	2509781	6

Question: Q58 Total number of submissions for changes in the registered particulars, filed during 2009 - Comments

Town	Total number of submissions for changes in the registered particulars, filed during 2009 - Comments
Australia	ASIC is taking on the regulatory responsibility of consumer credit during this financial year. ASIC will also provide a national business name registration service (sole traders) in 2011.
Canada	On the previous questions # 44, 46, 47(incorporation, termination and changes), we do not maintain numbers based on private versus public companies so the total number was put in for private companies..
Cook Islands	1. Please note the informations entered in some of this questionnaire are for International and foreign companies only. These are companies registered under the International Companies Act 1981/82. 2. We don't have online registrations. 3. All documents lodged for registration or incorporation comes through a Licenced Trustee Company 4. We don't have e-filing 5. Our website started about July last year 2007 and still some more informations are required to be inserted in 6. To register a foreign company, some documents can be filed in a foreign language but must have a certified true and correct English translation..
Hong Kong	(a) Re: Q8.Certified translation in either Chinese or English would also be required for filing..(b) Re: Q11.For public search of company data, searchers can make payment of service fees online..(c) Re: Q13.Business name used by any person, partnership or company for carrying on business is required to be registered with the Business Registration Office of the Inland Revenue Department..(d) Re: Q14, 42, 55 to 58.Registration of sole trader and general partnership is separately administered by a different department in Hong Kong. Therefore, no answer can be provided in relation to sole trader and general partnership. You may contact the Business Registration Office of the Inland Revenue Department if you so wish (taxbro@ird.gov.hk)..(e) Re: Q22.English and Chinese are the official languages in Hong Kong..(f) Re: Q32.Although no fees are required for filing annual accounts, annual accounts are required to be filed together with a company's annual return. Late filing of annual returns by public companies limited by shares is subject to payment of higher registration fee..(g) Re: Q43.No information can be provided as we have not implemented e-filing of documents at the moment..(h) Re: Q45.The Hong Kong Companies Ordinance has not prescribed any requirement on the minimum amount of share capital for both public and private limited liability companies..(i) Re: Q55 - 57.Other companies refer to "Non-Hong Kong Companies" (i.e. companies incorporated outside Hong Kong which have established a place of business in Hong Kong)..(j) Re: Q58.We do not have ready statistics showing the breakdown of documents filed in respect of different types of companies. The figure (1252224) is the total number of documents filed for changes

	in the registered particulars by both local and non-Hong Kong private and public limited companies.
Mauritius	no statistics available now.Can be forwarded later
New Zealand	Stats do not differentiate between public and private limited companies.
Pakistan	Reference to Ques. 8, it is mentioned that English is Pakistan's official language and all documents are accepted in English. Reference to Ques. 18, it is stated that private limited companies having paid up capital of Rs. 7.5 million or more (equivalent to approx. US \$ 120,000) are required to file annual accounts under law. Reference to Question. 33, Listed company: Rs.10,000 (equivalent to US \$ 161.29) or more for continuous default. For other companies , Rs.2,000 (equivalent to US \$ 32) or more for continuous default. Reference to Question. 43, No percentage for documents for changes in register and annual accounts, submitted electronically can be provided, as not available. Reference to Ques.48, it is mentioned that a new concept of single member companies having one member was introduced in Pakistan in the year 2003. .
Rwanda	Toatal numbers of Companies incorporated is 3,028 no distinction was made between private limited and public limited. However, general the bulk of this number is of private limited companies.
Singapore	The figures for general partnership include sole trader and the figure for private limited company includes public limited company.
South Africa	Total number of registered companies for the year 2009 (calender year) as of December 31, 2009 both Private and Public Company (26032). Total number of submissions for change in the registered particulars, filed during 2009 for both Private and Public Company (223540 ). Total number of submissions for change in change in the business name during 2009 (11272) Total number of Company placed in deregistration process during 2009 (13563)..