

	JSC	LTD /sole/	LTD
Owners / Founders	Two or more of the number of person or legal persons	One person or legal person	Two or more of the number of person or legal persons
CAPITAL	50 000 BGN, which it made in establishing an effective 25% - 12 500 BGN	2 BGN	2 BGN
Liability of Founders	Shareholders do not comply with their personal property for the obligations of JSC	Limited solely only to make the amount of capital	Limited solely only to make the amount of capital
Flat tax	10 %	10%	10%
Icense tax	NO	NO	NO
Dividend tax	5 % - only for persons	5 % - only for persons	5 % - only for persons
Benefits	No liability for the shareholders; Possibility of involvement of more persons / over two/; Very easy transfer of the shares; Complete anonymity for shareholders; Increased creditworthiness;	Any responsibility for the sole owner; Low initial capital - 2 BGN; Easy transfer of capital shares , but through a contract with notarized signatures;	Any liability of the partners; Possibility of involvement of more persons / over two/ Low initial capital – 2 BGN. Easy transfer of capital shares , but through a contract with notarized signatures;
Disadvantages	High initial fund; Double taxation at both the JSC and the individual shareholder level; Stringent provisions of the Commercial low;	By - low confidence of customers, suppliers and banks / compared with JSC and LTD/; Lack of anonymity of the sole shareholder; Double taxation , both at LTD sole and at the level of the sole proprietor;	By - low confidence of customers, suppliers and banks / compared with JSC / ; Lack of anonymity of the shareholders; Double taxation at both the LTD and the level associates;
Deletion	6 months - compulsory liquidation procedure	6 months - compulsory liquidation procedure	6 months - compulsory liquidation procedure
All expenses for registration	700 EURO	350 EURO	350 EURO