

## E – BULLETIN #11. DECEMBER 2007

### **The Law enforces traders to register in Andalucia**

All individuals or legal entities that carry out sales activities in Andalucia will have to register as from the 31<sup>st</sup> January 2008.

Selling is described as the acquisition of products in order to resell them, whether for wholesale or retail, with or without a permanent establishment in Andalucia. Exceptions to the rule are those who sell their products in markets, in official trade fairs or specific commercial activities that have their own regulations.

The inscription in the Registry must be done using the official application forms which must be presented at the Provincial Office of the Regional Tax Department or at the Chamber of Commerce of the province where the trader will have the commercial establishment.

If there is no permanent establishment, and the activity is carried out in various provinces, then the application form must be presented at the Provincial Office of the Regional Tax Department of the area where the trader will work.

The inscription must be done once the opening licence has been obtained from the local authority and prior to the commencement of the commercial activity. (Should the trader already be working, then it is compulsory for him to register).

The documentation requested is:

- *(Should the applicant be an individual)* Certified copy of the ID/NIE of the applicant
- *(Should the applicant be a legal entity)* Certified copy of the CIF and title deeds of the company, and certified copy of the ID/NIE of the legal representative of the company.
- Certified copy of registration in the relevant economic activity at the tax office.
- Certified copy of the opening licence *(only when required)*

*If you wish to receive more information regarding Employment matters, please contact our Payroll Services Manager, Luisa Romero Montes via telephone on (+34) 902 995 993 or via email [lrn@asec.es](mailto:lrn@asec.es)*