

	Public Liability Company (NV) and Publicly Traded Company (Comm. VA)	Private Limited Company (BVBA)	Private Limited Company Starter (BVBA Starter) (as from 26 th January 2010)	Co-operative Unlimited Liability Company (CVBA) and Co-operative Limited Liability Company (CVOA)	General Partnership (VOF)
Liability	Limited	Limited	Limited	CVBA: Unlimited CVOA: Limited	Unlimited
Type of Partnership	Capital Partnership	Personal Partnership	Personal Partnership	Personal Partnership	Personal Partnership
Partners / Shareholders	Minimum 2 shareholders	Minimum 1 shareholder	Minimum 1 shareholder	Minimum 3 shareholders	Minimum 2 shareholders, jointly liable
Minimum Capital	61.500 euro	18.550 euro	18.550 euro	CVBA: 18.550 euro fixed CVOA: no minimum	No minimum
Minimum Deposit (of Capital)	1/4 th with a minimum of 61.500 euro	1/5 th of each share with a minimum of 6.200 euro (if only one shareholder, the minimum is 12.400 euro)	1 euro	CVBA: 1/4 th of each share with a minimum of 6.200 euro CVOA: full deposit	No minimum
Memorandum of Association	By Public Notary	By Public Notary	By Public Notary	CVBA: By Public Notary CVOA: By Public Notary or Agreement	Agreement
Sale of Shares	No limitation (except when agreed in company statutes)	Legal limitations and statutory limitations	Legal limitations and statutory limitations	CVBA: same as BVBA CVOA: no limitations (except when agreed in company statutes)	No limitations (except when agreed in company statutes)
Management	At least 3 directors / Maximum 6 years	At least 1 director	At least 1 director	1 or more directors	Management by the shareholders