

XIPHIAS Immigration

PROGRAMME BROCHURE

CORPORATE MOBILITY | SPAIN

Spain Entrepreneur & Company Formation Program

Form a Spanish S.L. from €1 of share capital and apply for entrepreneur residence backed by an ENISA report, with no minimum investment or job-creation requirement.

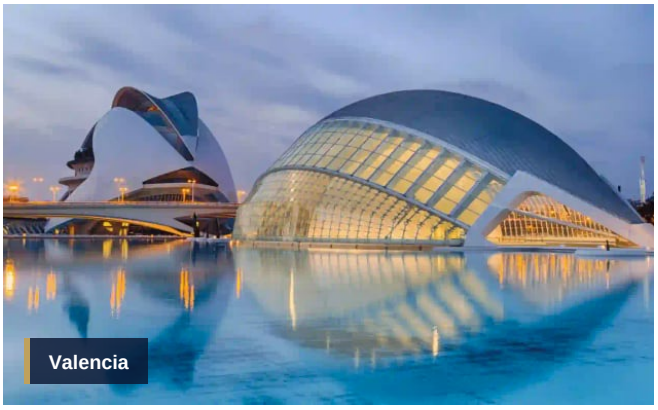
SHARE CAPITAL FROM	COMPANY FORMATION	MINIMUM INVESTMENT	RESIDENCE
EUR 1	1 to 10 days	None	1-year visa, then 3 years

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Why Spain


Plaza de España, Seville


Valencia


Madrid

01 S.L. formation from €1 of share capital, through CIRCE in 1 to 10 days

02 Entrepreneur residence with no minimum investment or job-creation requirement

03 Corporate tax of 15% for newly created companies, 25% general rate

04 Residence pathway for business owners and their families

05 Residence in Spain with visa-free Schengen travel of 90 days in any 180

At a glance

COUNTRY **Spain**	ROUTE **Corporate Mobility**
TIMELINE **Company in 1–10 days; residence stage varies by consulate**	COMPANY STRUCTURE **Private Limited Company (Sociedad Limitada – SL)**
OWNERSHIP **100% foreign ownership allowed**	OFFICE **Registered office in Spain required**
VISA QUOTA **No minimum investment or job-creation requirement**	BANK ACCOUNT **Corporate bank account opened as part of formation**
LAST UPDATED **1 October 2026**	

Overview

Spain gives non-EU founders two connected steps: forming a Spanish company, usually a **Sociedad Limitada (S.L.)**, and obtaining **residence as an entrepreneur** under **Ley 14/2013**. The entrepreneur route sets **no minimum investment and no minimum job creation**. What it requires is a business plan that is innovative and/or of special economic interest for Spain, backed by a **favourable report from ENISA**.

Forming the S.L.

- **Minimum share capital: €1**, since Ley 18/2022. €3,000 is now a threshold rather than a minimum: below it, 20% of profit must go to the legal reserve, and on liquidation the shareholders are jointly liable for any shortfall.
- **NIE** (foreigner identity number) for each foreign shareholder or director.
- **Company name certificate** from the Central Mercantile Registry, issued within 24 working hours and valid for three months, renewable.
- **Incorporation through CIRCE**, the electronic company-formation system: an S.L. can be incorporated in **1 to 10 days**.

Official costs

Item	Amount	Notes
NIE (tasa 790/012)	€9.84	National Police fee
Notary + Mercantile Registry: telematic S.L. with standard articles (*estatutos tipo*), capital up to €3,100	€100	€60 notary + €40 registry, regulated tariff
Notary + Mercantile Registry: other telematic S.L.	€250	€150 notary + €100 registry, regulated tariff
Notary + Registry outside these regimes	Scales with capital	Regulated tariff
Minimum share capital	€1	Paid into the company

Municipal activity licences depend on the city and the activity, and translations and apostilles depend on your documents; XIPHIAS quotes them per file.

Residence as an entrepreneur

Stage	Duration
Entrepreneur visa, issued by the consulate	1 year
Residence authorisation granted in Spain (UGE-CE)	3 years, renewable for 3 years

ENISA issues its report on the business plan within **10 working days**. The authorisation gives residence **in Spain**; it allows visa-free travel in the rest of the Schengen area for up to **90 days in any 180**, but it is not a right to live or work elsewhere in the EU. Your spouse or partner and children can apply to accompany you.

Tax and social security

Company	2026 corporate tax rate
General rate	25%
Newly created companies (first two profitable tax periods)	15%
Micro-enterprises (turnover under €1 million)	19% on the first €50,000 of profit, 21% on the rest
Reduced-dimension companies (*empresas de reducida dimensión*)	23%

A director or controlling shareholder must register with Social Security as an *autónomo societario* (RETA). The 2026 minimum contribution base, applied on annual regularisation, is **€1,424.40** a month at a rate of **31.40%**, about €447 a month at that base. It is a recurring personal cost to budget for from the start.

Timeline

- Name certificate: within 24 working hours.
- Company incorporation through CIRCE: 1 to 10 days.
- ENISA report: within 10 working days.
- Visa or residence authorisation: consular and UGE-CE processing follow, and this is the longest stage.

The Golden Visa is closed

Spain's residence visa for investors (the Golden Visa) was abolished by Ley Orgánica 1/2025 with effect from **3 April 2025**. Applications made after that date are inadmissible, including new family applications arising from marriages or births after 3 April 2025. Permits already granted remain valid for their term and can be renewed. For a non-EU founder, the entrepreneur route is the business-based alternative.

Long-term residence and citizenship

After five years of continuous legal residence you can apply for long-term residence. **Spanish citizenship by residence requires ten years for Indian nationals** under article 22 of the Civil Code; the two-year period for Ibero-American and certain other nationalities does not extend to India. India does not permit dual citizenship: acquiring Spanish citizenship would end Indian citizenship under Section 9(1) of the Citizenship Act 1955. Spanish residence does not.

Risks to plan for

- ENISA's report is the gate: a plan that is neither innovative nor of special economic interest for Spain will not receive a favourable report.
- Residence is in Spain only; Schengen travel is limited to 90 days in any 180.
- Share capital below €3,000 brings the legal-reserve rule and shareholder liability on liquidation.
- RETA contributions are a personal monthly cost for directors and controlling shareholders.
- Renewal depends on the business remaining active.

Key benefits

- No minimum investment and no job-creation requirement for entrepreneur residence.
- S.L. formation from €1 of share capital.
- Corporate tax of 15% for newly created companies in their first two profitable tax periods; 25% general rate.
- Three-year residence authorisation, renewable for three years.
- Spouse or partner and children can accompany the entrepreneur.
- Visa-free Schengen travel of up to 90 days in any 180.

Requirements

- Non-EU nationality, aged 18 or over.
- A favourable ENISA report on an innovative business plan, or one of special economic interest for Spain.
- Sufficient financial means for yourself and your family.
- Health insurance valid in Spain.
- Clean criminal record certificate.
- Registered office address in Spain for the S.L.

When this route may not fit

- A business plan that is neither innovative nor of special economic interest for Spain.
- Insufficient financial means.
- Criminal record or immigration violations.
- Incomplete corporate or residence documents.

Entrepreneur Residence & Business Incorporation Requirements

Threshold	Amount	Notes
Minimum share capital (S.L.)	EUR 1	Since Ley 18/2022. Below €3,000, 20% of profit goes to the legal reserve and shareholders are jointly liable for any shortfall on liquidation.
Legal-reserve threshold	EUR 3,000	Not a minimum: the capital level below which the extra reserve rule and shareholder liability apply.
RETA minimum contribution base (2026, monthly)	EUR 1,424.4	Applied on annual regularisation, at a rate of 31.40%, for directors and controlling shareholders.

- The entrepreneur route has no minimum investment and no minimum job creation.
- The business plan must be innovative and/or of special economic interest for Spain, with a favourable ENISA report.
- ENISA issues its report within 10 working days.
- Applicant needs sufficient financial means, health insurance and a clean criminal record.

How the process works

1. **Business Plan & Consultation**
   Build a business plan that is innovative or of special economic interest for Spain, and choose the structure.
2. **Obtain NIE (Foreign ID)**
   An NIE for each foreign shareholder or director (€9.84).
3. **Name Certificate**
   Central Mercantile Registry certificate, issued within 24 working hours and valid for three months.

4 **Incorporate the S.L.**
Sign the deed and register through CIRCE in 1 to 10 days; notary and registry from €100.

5 **ENISA Report**
ENISA reports on the business plan within 10 working days.

6 **Residence**
Apply for the one-year entrepreneur visa at the consulate, or the three-year authorisation from inside Spain.

Post-Incorporation & Residency Steps

- Register the company with the Mercantile Registry (1 to 10 days through CIRCE).
- Obtain the company's tax identification number (NIF) from the Agencia Tributaria.
- Register directors or controlling shareholders with Social Security under RETA.
- Obtain any municipal activity licence your premises and activity require.
- Apply for the one-year entrepreneur visa at the consulate, or the three-year authorisation from inside Spain.
- Renew the authorisation for further three-year periods while the business remains active.

Questions clients ask

What is the minimum share capital to start a company in Spain?

€1 since Ley 18/2022. Below €3,000, 20% of profit must go to the legal reserve and shareholders are jointly liable for any shortfall on liquidation.

Do I need to invest a minimum amount or create jobs?

No. The entrepreneur route sets no minimum investment and no minimum job creation. It requires a favourable ENISA report on the business plan.

Can I complete the company setup remotely?

Yes. Most procedures can be completed remotely through a power of attorney.

How long does the process take?

An S.L. can be incorporated in 1 to 10 days through CIRCE, and ENISA reports within 10 working days. Consular or UGE-CE processing of the residence application follows.

What taxes apply to new companies?

25% general rate; 15% for newly created companies in their first two profitable tax periods; for 2026, 19% on the first €50,000 and 21% on the rest for micro-enterprises, and 23% for reduced-dimension companies.

Does the residence permit let me live anywhere in the EU?

No. It gives residence in Spain, with visa-free Schengen travel of up to 90 days in any 180.

Is Spain's Golden Visa still available?

No. It was abolished from 3 April 2025. Permits already granted remain valid and can be renewed, but new applications are inadmissible.

Important notes

- Municipal activity licences depend on the city and the activity, and are quoted per file.
- Translations and apostilles are quoted per file.
- Renewal requires the business to remain active.

Official sources: BOE — Ley 14/2013, de apoyo a los emprendedores y su internacionalización; BOE — Ley 18/2022, de creación y crecimiento de empresas; Ministry of Inclusion, Social Security and Migration (UGE-CE) — entrepreneur application instructions; National Police — NIE fee (tasa 790/012); BOE — Ley Orgánica 1/2025; BOE — Civil Code, article 22 (nationality by residence).



XIPHIAS Immigration

NEXT STEP

Plan your Spain application with our team

Tell us about your profile, family and timeline. We will confirm whether **Spain Entrepreneur & Company Formation Program** fits, set out the full cost in writing and manage the application with you from start to finish.

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- Australia files handled by a registered migration agent, MARA 1680615.

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