



HOW TO START A BUSINESS

The following bodies were involved in the production of this document: Comune of Prato (Economic Development office), C.N.A – Prato Crafts, Confartigianato Imprese Prato, Conferescenti, Prato Industrial Union, Italian Farmers Confederation Florence - District Prato

Introduction

This brief guide for foreign national entrepreneurs is a product of the "*Local Network for Communication and Circulation of Information Services, Guidance and Mediation for Foreign National Citizens*" and is financed by the Ministry of the Interior UNRRA.

Over the course of several meetings, during which business objectives were discussed, it became clear that combined information and experience gained should be published and put at the disposition of aspiring entrepreneurs.

The contents of this brief guide have been compiled to provide basic information to those who wish to set up an enterprise and do not in any way cover all regulatory, administrative and legal facets that govern business activities. Nevertheless the guidelines given herein can be considered valid tools to broaden one's knowledge of the complexities of the business world.

In terms of the compliances that the entrepreneur must meet, the topics covered in this guide are generally presented in a chronological order. Moreover, at the end of the guide is a list of information files and procedures to follow before entering into a variety of business activities (street trading, retail trading, manufacturing, clothing industry, and agriculture)

The participants who worked together on this initiative within the framework of the UNRRA project are as follows: Comune of Prato, Province of Prato, Prato Chamber of Commerce, Unione Industriale, Confesercenti, Confartigianato, C.N.A., Confederazione Italiana Agricoltori, FIL Spa and Consorzio Metropoli.

Special thanks to the select group who worked together to edit this guide:
Chamber of Commerce
Comune of Prato
Confesercenti
C.N.A.

What is a business enterprise?

A business enterprise arises when an entrepreneur runs a professional economic activity with the purpose of producing or exchanging goods or services.

The entrepreneur, unlike the employee, practices his own business in an autonomous manner, in other words, without the constraints of subordination.

Entrepreneurial activity can be carried out on an individual basis (individual business with one owner) or in collective form (a company with associates and directors).

Businesses can also be distinguished on the basis of their economic goal and their size.

The following is a list of main business types.

Commercial Enterprise

As defined by Civil Code, any person who runs an organised professional operation in the following fields can be considered a commercial entrepreneur:

- an industrial business in the field of production of goods or services;
- an intermediary business in the field of movement of goods;
- a transport business by land, sea or air.
- a banking or insurance business
- auxiliary businesses other than those listed above

Small Enterprise

Persons who farm land, craftsmen, small shopkeepers, and those who predominantly run a professional operation by working alone and with family members, are considered small entrepreneurs.

Agricultural Enterprise

According to article 2135 c.c. a person who runs any of the following activities is considered an agricultural entrepreneur: forestry, breeding of animals and any activities related to it. For further information see the relevant information file on page 20.

Artisanal Enterprise

Any craftsman who **personally** and **manually** runs, either on an individual or collective basis, an artisanal enterprise can be considered an artisanal entrepreneur.

The artisanal enterprise cannot exceed the dimensional limitations dictated by law and must have as its prevailing aim, the production of goods, semi-finished goods or provision of services. Any enterprise whose main focus is agricultural activity, provision of business services, mediation in the movement of goods or the serving of food or beverages to the public, cannot be considered an artisanal enterprise.

The paperwork required to get started

Foreign nationals who are not citizens of the European Union, can set up a business if they possess a valid residence permit that has been issued for any of the following reasons:

- autonomous work
- subordinate work
- family reasons
- pending employment
- political asylum
- humanitarian reasons
- assistance for minors

The formation of the business

To set up a business it is necessary to meet with various compliances that are outlined in the following paragraphs.

The guidelines given below explain the main compliances to be met in order to set up a business enterprise. It is advisable however to investigate whether the business intended can be set up freely or if there are any further requirements such as an authorisation, declaration of commencement of business or other.

Tax Code and VAT Number

In order to set up a business it is necessary to possess a Tax Code (Codice Fiscale) and apply for a VAT Number.

To apply for a Tax Code, if one has not already been assigned, the applicant needs to go to any Internal Revenue Office (Agenzia delle Entrate) with a valid form of identification.

For foreign nationals in Italy:

- citizens of any state within the European Union must bring a valid identification document
- citizens who are not from within the European Union must bring a valid passport or residence permit.

In case of a change in name or surname, one can apply for the modification of a Tax Code by going to any Internal Revenue office with a valid form of identification.

In case of mistaken data, one can apply to change the plastic tax code card by going to any Internal Revenue office with a valid form of identification.

In case of loss, theft or damage one can apply online for a duplicate tax code card by going to the following site:
<http://www1.agenziaentrate.it/servizi/duplicatocf/introduzione.htm>

To obtain a VAT number it is necessary to complete the relevant Start-Up Business form. Individual businesses and autonomous workers must complete the form AA9/9. Any subject other than a physical person (company) must complete the form AA7/9.

The AA9/9 and AA7/9 forms can be submitted as follows within 30 days of commencement of business:

- duplicate copies of the form to be submitted in person (or by another person specifically delegated) to any Internal Revenue Office
- a single copy of the form by registered mail, with an attached photocopy of the applicant's valid form of identification, to be sent to any Internal Revenue Office. The date of postage is considered the date of submission of application;
- telematically to the Internal Revenue Office directly from the applicant or through a third party responsible for telematic transmission. In such a case, the date the Internal Revenue Office receives the data is considered the date of submission.

For more information visit: www.agenziaentrate.it

Potential Authorisations, Declarations of Commencement of Business

On the Prato Chamber of Commerce website (www.po.camcom.it, see Servizi ->Registro Imprese ->Attività) it is possible to check if a new business activity requires by law the issuing of an administrative authorisation or the submission of a declaration of commencement of business.

Furthermore, at the Business Services Desk in the Comune offices it's possible to pre-emptively check if any specific documents, such as machinery operation paperwork or hygiene documentation required to serve food and beverages, is necessary prior to starting business (<http://www.comune.prato.it/economia/>).

Registration with INAIL for injuries in the workplace.

INAIL, the National Insurance Institution for Injuries in the Workplace, protects the worker against physical and economic damages sustained from injuries and illnesses caused by working activity and exonerates the employer from civil responsibility, resulting from any detrimental event for his/her employees, except in cases where it is recognised that the employer is guilty of violating the regulations of accident prevention and hygiene in the workplace.

To be covered by INAIL insurance the employee must:

- be working in an environment that is defined by law as perilous;
- be carrying out manual or intellectual work in a risky environment;
- be receiving remuneration in any form

The insurance, which is obligatory for all **employers** that employ dependent workers and ancillary workers in any field of work that legislation deems as dangerous, protects the employee against damages arising from injuries and professional illnesses caused by the working activity. The insurance exonerates the employer from any civil responsibility resulting from any damages sustained by his/her employees.

Apart from dependent workers, the obligation to register with INAIL applies also for **artisans** and **associates of a company** who work within the business.

The insurance relationship commences with the statement to INAIL of business activity. The employer, at commencement of business, must simultaneously communicate as such to INAIL.

If, due to the nature of the work or the urgency to commence said work, it is not possible to submit the statement simultaneously, it can be done within 5 days from the start of work, with a justification for the delay.

For more information visit: www.inail.it

Enrolment on the Enterprise Register of the Chamber of Commerce

Entrepreneurial activity can be carried out in the form of a company or an individual business.

Citizens who do not come from the European Union and who intend to set up an entrepreneurial activity must be in possession of a valid residence permit that has been issued for one of the reasons listed in the section entitled *The Paperwork required to get started* on page 2.

At the Chamber of Commerce it is possible to request a Statement of Financial Parameters which, as immigration legislation dictates, is required for the purpose of issuing a residence permit for autonomous work.

The Company

To form a company a notary deed is required. In such a case, the notary will submit the registration of the company to the Enterprise Register of the Chamber of Commerce with the application for a certified email address.

Please note that while the notary will attend to the registration of the company, a director must the declaration of commencement of business. It is important to remember that any modification to the Deeds of the Formation of the Company must be carried out with a notary deed.

Upon registration the annual fee is payable. For subsequent years the annual fee is payable before the income tax returns deadline.

When the associates decide to dissolve the company they will need to modify, with a notary deed, the duration dates of the company. They are also required to nominate one or more liquidators to carry out the liquidation and subsequent request to remove the company from the Enterprise Register.

For all company compliances a digital signature is required from the party who submits the paperwork (notary or director).

Individual Business

To enrol an individual business it is necessary to submit the I1 form, signed by the interested party, to the Enterprise Register of the province where the aforementioned business is based. (A digital signature will be requested when the conditions of the newly entitled Single Communication come into force). All sections relating to personal data, the business name, office, date of commencement and brief overview of the activity must be completed in full. A photocopy of a valid residence permit must be attached to the form.

Any modification to the information declared on the form (for example the office details, the activity being carried out etc...) or request for the removal of the business from the Enterprise Register, must be submitted, via the I2 form, to the Enterprise Register of the Chamber of Commerce.

For enrolment, modification and cancellation there is an administrative fee.

Upon registration the annual fee is payable. For subsequent years the annual fee is payable before the income tax returns deadline.

Artisanal Register

In order to be included on the Register of Artisanal Enterprises for the recognition of artisanal status, one must indicate in the appropriate paperwork to possess the requisites foreseen by legislation, to carry out work of an artisanal nature, any machinery and tools used (for activities where production does not need to be carried out by third party entrepreneur), size limitations and the participation of associates.

Cultural Mediation Services are available at the Prato Chamber of Commerce at the following times:

A Chinese language mediator is present at the Prato Chamber of Commerce on Wednesday and Friday from 10.00 to 12.00 (tel. 0574-612726).

An Arabic language mediator is present at the Prato Chamber of on Tuesday and Thursday from 10.00 to 12.00 (tel. 0574-612726).

For more information visit: <http://www.po.camcom.it>

Social Welfare Enrolment with INPS

The INPS is the largest social welfare organisation in Italy. Almost all employees from the private sector and the vast majority of autonomous workers, in other words entrepreneurs, are covered by INPS social security.

The main functions of INPS are liquidation and payment of pensions that are determined based on the insurance and financial contributions and withdrawals.

The INPS processes social welfare enrolments of the entrepreneur based on the information found on the Enterprise Register.

For more information visit: www.inps.it

The Single Communication

The Single Communication is a new way to submit the paperwork related to registration compliances, modifications to the business model and the notification of cessation of business to the Enterprise Register, Internal Revenue Office, INAIL and INPS.

The Single Communication form must be signed digitally by the owner/director of the business or by an appointed professional (accountant or registered accounting expert) and submitted either telematically or directly to the office in hard copy (CD).

In summary, the Single Communication allows one to submit one application only to commence, change or cease a business activity, **simultaneously** to the Internal Revenue Office (application of VAT Number), to INAIL (registration for insurance against injury in the workplace) to the Enterprise Register (to register the business) and to INPS (social welfare enrolment).

Grants and Support for Business Enterprises

At Prato Chamber of Commerce there is a New Business Service (SNI) aimed directly at providing aspiring entrepreneurs with the initial orientation, technical assistance and advice on the best funding opportunities needed in the early stages of business creation

After a brief description of the project development/investment, the key steps to move forward can be identified and the necessary paperwork provided.

For those who intend to undertake the "role of entrepreneur", as well as advice on possible funding, they are provided with preliminary information on the bureaucratic and administrative aspects of business.

To receive more detailed information on grant opportunities for businesses go to Prato Chamber of Commerce , via G. Valentini, 19 (II and VI Floor), Prato – tel.0574-612808 / 612763.

The following is a list of the various types of grants that are available to businesses.

Chamber of Commerce Grants

This section is in relation to grants available from the Prato Chamber of Commerce. These grants are periodically updated and modified.

Beneficiary businesses must be involved in the following fields: Trade, Tourism, Craftwork, Industry and Services. Furthermore they must fall under the definition of small business as outlined by the European Union Commission.

Applicant businesses must be operational, listed on the Enterprise Register of Prato Chamber of Commerce and up to date with the payment of annual chamber of commerce fees.

As a rough guide, the following can be considered as admissible expenses: purchase of new instrumental goods to be used directly and exclusively to set up a new business activity, tax stamps and license expenses, purchase of hardware and software.

Grants for Young Entrepreneurship

This section is in relation to grants available from the Region of Tuscany.

Beneficiaries can be small and medium sized businesses whose legal and operational head office is located in the Region of Tuscany.

Newly formed businesses: formation must take place within the six months prior to the submission of the application for grant aid or within the six months following the date of application.

Expanding businesses: formation must have taken place within the five years prior to the submission of the application for grant aid.

Requirements:

- the owner of the business must not be older than 35 years of age at the time when the business was formed (for new businesses) or at the time of submission of application (for expanding businesses);
- the legal representatives and at least 50% of associates, who detain at least 51% of share capital, excluding co-operative companies, must not be older than 35 years of age at the time when the business was formed (for new businesses) or at the time of submission of application (for expanding businesses);
- the legal representatives and at least 50% of working associates, who detain at least 51% of share capital of the co-operative company, must not be older than 35 years of age at the time when the business was formed (for new businesses) or at the time of submission of application (for expanding businesses);
- Any business where the fixed assets, technical, tangible and intangible, form more than 50% of assets originating from the handover, sale or transfer of a business or branch of a business, are not eligible to apply.

In the company, with the exception of co-operative companies, the share capital must be completely underwritten by physical persons.

If there is a change in ownership, legal representation or team structure of the business, this must be logged. The business must communicate to the Regional Council within 30 days of any such changes occurring.

Eligible Initiatives

This assistance is aimed at promoting the creation and expansion of businesses run by young people that show potential for innovative and technological development.

Projects that are considered as showing potential for innovative and technological development must demonstrate at least one of the following:

- an innovative idea in respect of the marketplace in question;
- the use of a new patent, either one's own or that of a third party;

- the production of goods or services of a highly innovative nature;
- the production of a product with technology not yet used in the marketplace in question;
- the use of non-traditional materials;
- the use of highly innovative distribution technology in respect of the marketplace in question.

SELF-EMPLOYMENT (Decree Law.185/2000)

This section is in relation to grants available from *Invitalia*, the national agency for attracting investment and promoting business development.

Beneficiaries

Persons over the age of 18 years, devoid of employment at the time of submission of application and resident on the date of January 1st 2000 or for at least 6 months upon submitting the application.

For small businesses, such requirements need to be met by at least half of the number of associates who detain half of the share capital.

Physical persons and companies must not have commenced business at the time of submission of the application.

Autonomous Work

A free grant is provided for investments. Also available are subsidised loans, returnable in 5 years, with up to 50% of the total grant allowable not to be higher than euro 15.500.00. For management expenses sustained in the first year of business, a free grant is available, the maximum limit of which is determined by the regulations in force.

For more information visit: www.autoimpiego.invitalia.it

Female Entrepreneurship

Through an agreement stipulated by the Region of Tuscany together with several credit institutions within the region, there are specific funding opportunities available to small businesses in Tuscany that are run predominantly by women.

The main requirements to be met are:

- predominantly female presence;
- individual company: the owner must be a woman;
- companies and co-operatives: at least 60% of associates must be women

- company capital: at least 2/3 of shares must be held by women and the administrative body of the company must consist of at least 2/3 women.

For more information visit: www.fiditoscana.it

Information Files for Various Business Activities

Below is a list of information files that have been compiled with the aim of providing some general information and tips as well as practical tools to help meet all the compliances and to follow the procedures required to set up business.

Street Trading and Fairgrounds

Brief Description

This section is in relation to retail trading that is carried out on the street and in town squares of an itinerant nature and that is compliant with road traffic laws.

Fairground trading also falls under this category.

Itinerant trading must be carried out in the following way:

- 1) the goods for sale must be kept on the vehicle that is used to transport them and must not be placed on the ground, outside the vehicle, or on a stall;
- 2) the trader must stop when requested to do so by the customer and remain for the time it takes to serve the customer;
- 3) the trader cannot stop in any area that is less than 500 metres distance from markets or fairs;
- 4) the trader cannot enter the historic centre or other areas that are marked as prohibited by the regulations that are in force in relation to public areas.

Requirements

To carry out a trading business one must possess:

- the moral requirements that are specifically listed on the paperwork to be completed and submitted to the relevant comune (residence/business head office);
- the professional requirements, necessary only for the sale of food products, that are specifically listed on the same paperwork as above

Terms, deadlines and ways to submit the application

In order to carry out the activity, the trader must submit a declaration of commencement of business to the Comune of residence. The Declaration of commencement of business can be done by using the appropriate form available, one for the food sector and another for the non-food sector, and submitted in the following ways:

- sent by registered mail with return notice;
- delivered in person to the Ufficio Protocollo Generale or to the Business Services Desk.

Documents to be submitted

- 1) declaration of commencement of business;
- 2) photocopy of a valid form of identification of the party who signed the above declaration;
- 3) photocopy of a valid residence permit for any person who does not come from a country within the European Union.

If non-prepacked food products are to be sold the following is also required:

- Declaration of commencement of business specifically in relation to hygiene and the vehicle to be used as means of transport for the goods;
- if the professional requirements consist of successfully passing a course in foodstuff trading, it is possible:
 - a) to demonstrate directly on the above declaration of commencement of business where the course was held and the date of certification;
 - b) submit a copy of the course certificate.

Commencement of Business

Following the submission of the declaration to the Comune, one must then apply for a VAT Number at Internal Revenue Office and enrol on the Enterprise Register at the Chamber of Commerce (individual business or company)

For more information:

Comune di Prato

Viale Vittorio Veneto, 9 - 59100 Prato (PO)
Switchboard 0574 1835957 Fax 0574 1835946

Opening hours:

Monday and Thursday 9.00-13.00 and 15.00-17.00; Wednesday 9.00-13.00.

Website: <http://www.comune.prato.it/suap/>
E-mail attivitaeconomiche@comune.prato.it

Agenzia delle Entrate (*Internal Revenue Office*)

Via Rimini, 17 – 59100 Prato (PO)
Tel. 0574-49941 fax 0574-499420

www.agenziaentrate.it

Camera di Commercio di Prato (*Prato Chamber of Commerce*)

Ufficio Registro delle Imprese
Via G. Valentini, 14 (third floor) 59100 (PO)
Tel. 0574-612845 fax 0574-31440

www.po.camcom.it

Opening hours:
Monday-Friday from 8.30 to 12.30
Monday and Thursday from 14.30 to 15.40
Closed on Saturday

Bar Business

Brief Description

Following the DCC 2/2009 in relation to Communal planning of the practices of supplying food and beverages, new criteria and qualitative requirements have been approved and now replace the old criteria and requirements. The new policy, in respect of the administrative regulation (targeted at commercial use of premises, town planning compatibility, moral and professional requirements) and health regulation (public bathrooms, changing rooms, kitchen and storage dimensions, noise impact) foresees the compliance with some obligatory and qualitative requirements (the latter having points assigned). Commencement of business is subject to reaching 90 points. The requirements declared must be maintained throughout the course of the business activity. During the first 5 years of business, the declarant must also self-certify that this is the case.

Requirements

To carry out a business supplying food and beverages on a premise as indicated above one must possess:

- respectability requirements as outlined in the regional law 28/20005;
- professional requirements as outlined in the regional law 28/20005;
- supply premises that conform to the building and urban planning dispositions;

- supply premises that conform to the health and safety regulations;
- the obligatory requirements outlined in the DCC 2/2009;
- attainment of 90 points in relation to the qualitative requirements outlined in the DCC 2/2009;
- premises that conform to the surveillance regulations as outlined in DM 564/92

Terms, deadlines and ways to submit the application

The Declaration of commencement of business can be submitted to the Comune in one of the following ways:

- delivered in person to the Business Service Desk;
- delivered in person to the Ufficio Protocollo Generale
- sent by registered mail with return notice;

Documents to be submitted

- 1) declaration of commencement of business;
- 2) plans of the premises in scale 1:100
- 3) report of the business to be practiced
- 4) Noise impact certificate
- 5) Certification from a technician for the requirements possessed
- 6) soft copy of the paperwork submitted on CD ROM
- 7) photocopy of a valid form of identification of the party who signed the above declaration of commencement of business;
- 8) photocopy of a valid residence permit for any person who does not come from a country within the European Union.

Paperwork timescales and procedures:

Business can be carried out from the date of submission of the declaration. Prior to commencement of business one must apply to the Internal Revenue Office for a VAT Number and in the case of a company, also the tax code. Furthermore, it is necessary to enrol on the Enterprise Register at the Chamber of Commerce (individual business or company).

For more information:

Comune di Prato

Viale Vittorio Veneto, 9 - 59100 Prato (PO)
Switchboard 0574 1835957 Fax 0574 1835946

Opening hours:

Monday and Thursday 9.00-13.00 and 15.00-17.00; Wednesday 9.00-13.00.

Website: <http://www.comune.prato.it/suap/>

E-mail attivitaeconomiche@comune.prato.it

Agenzia delle Entrate (*Internal Revenue Office*)

Via Rimini, 17 – 59100 Prato (PO)
Tel. 0574-49941 fax 0574-499420

www.agenziaentrate.it

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Ufficio Registro delle Imprese
Via G. Valentini, 14 (third floor) 59100 (PO)
Tel. 0574-612845 fax 0574-31440

www.po.camcom.it

Opening hours:
Monday-Friday from 8.30 to 12.30
Monday and Thursday from 14.30 to 15.40
Closed on Saturday

Small sized shop (up to 250 m2)

Brief Description

This section is in relation to retail trading carried out in a commercial property with the intended sales area not exceeding a surface area of 250m2.

In small shops is permitted to sell foodstuff and non-food products. In order to open a shop, move a shop, increase the size of the sales area or market sector one must submit a declaration to the Comune office where the business is conducted.

Requirements

To carry out the above business one must possess:

- the moral requirements as outlined in regional law;
- the professional requirements, necessary only for the sale of food products, as outlined in regional law
- a premises intended for commercial use that conforms to all town planning regulations and food and hygiene laws that are in force.

Terms, deadlines and ways to submit the application

Communication must be made by using the appropriate form and submitting it to the Comune in one of the following ways:

- sent by registered mail with return notice;
- delivered in person to the Ufficio Protocollo Generale or to the Business Services desk.

Documents to be submitted the commune together with the above declaration:

1. photocopy of a valid form of identification of the party who signed the COM1 form;
2. photocopy of a valid residence permit for any person who does not come from a country within the European Union.

To document the premises intended for commercial use, it is possible to indicate:

- the details of planning permission, planning authorisation, permit to build or the declaration of commencement of building activity;
- the details of the amnesty for infringements of building regulations (number and date);
- the details of certification of fitness for human habitation issued by the Comune or the deposit of same certificate.

If foodstuff products are to be sold the following is also required:

- Declaration of commencement of business specifically in relation to hygiene. If the professional requirements consist of successfully passing a course in foodstuff trading, it is possible:
 - a) to demonstrate directly on the above declaration of commencement of business where the course was held and the date of certification;
 - b) submit a copy of the course certificate.

Paperwork timescales and procedures:

Business can be carried out from the date of submission of the declaration. Prior to commencement of business one must apply to the Internal Revenue Office for a VAT Number and in the case of a company, also the tax code. Furthermore, it is necessary to enrol on the Enterprise Register at the Chamber of Commerce (individual business or company). In the case of sales of non-prepacked food products the hygiene authorisation is issued within 60 days of application.

For more information:

Comune di Prato

Viale Vittorio Veneto, 9 - 59100 Prato (PO)
Switchboard 0574 1835957 Fax 0574 1835946

Opening hours:
Monday and Thursday 9.00-13.00 and 15.00-17.00; Wednesday
9.00-13.00.

Website: <http://www.comune.prato.it/suap/>
E-mail attivitaeconomiche@comune.prato.it

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www.po.camcom.it

Opening hours:
Monday-Friday from 8.30 to 12.30
Monday and Thursday from 14.30 to 15.40
Closed on Saturday

Clothing and Knitwear Industry

Brief Description

This section is in relation to the production of clothing and knitwear on behalf of a third party.

Requirements

The following is required to carry out the above activity :
- a premises intended for artisanal or industrial use that conforms with all town planning regulations as well as health and safety laws that are in force;

- an evaluation on the estimated noise level impact of the activity, that has been carried out by a technician who is listed on Prato's register of qualified noise pollution experts. The evaluation serves to examine the noise levels generated by production to be heard outside the premises.

Terms, deadlines and ways to submit the application

Communication of machinery operation, accompanied with the noise level impact evaluation, must be submitted, by using the appropriate form, to the Comune in one of the following ways:

- sent by registered mail with return notice;
- delivered in person to the Ufficio Protocollo Generale or to the Business Services desk.

Business can be carried out from the date of submission of the declaration. Prior to commencement of business one must apply to the Internal Revenue Office for a VAT Number and in the case of a company, also the tax code. Furthermore, it is necessary to enrol firstly on the Enterprise Register at the Chamber of Commerce (individual business or company), secondly on the Register of Artisanal Enterprises and lastly with INAIL.

Documents to be submitted the commune together with the above communication:

- photocopy of a valid residence permit for any person who does not come from a country within the European Union
- photocopy of the noise level impact evaluation
- 2 x IRTEF design plans in scale 1:2000

To document the premises intended for commercial use, it is possible to indicate:

- the details of planning permission, planning authorisation, permit to build or the declaration of commencement of building activity;
- the details of the amnesty for infringements of building regulations (number and date);
- the details of certification of fitness for human habitation issued by the Comune or the deposit of same certificate.

Other Obligations

Simultaneously with the start of business, one must submit a declaration of commencement of business with the surface area (m²) of the premises to So-Ri spa in order to activate the TIA (Environmental Hygiene Tariff). This in turn is necessary to activate urban waste disposal. As well as respecting the regulations in place for the protection of the environment, the business must also respect laws relating to Health and Safety in the workplace and, in particular, if it has employees, must nominate a Manager of Prevention and Protection Services (RSPP),

persons responsible for Fire Safety and First Aid, a Representative for Workers' Safety (RLS), carry out a risk assessment of the business and most importantly, ensure that the electrical system is according to the law.

For more information:

Comune di Prato

Viale Vittorio Veneto, 9 - 59100 Prato (PO)
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www.po.camcom.it

Opening hours:

Monday-Friday from 8.30 to 12.30
Monday and Thursday from 14.30 to 15.40
Closed on Saturday

SORI Spa
via Panziera, 18 - 59100 Prato

Opening hours:

Monday 9.00-12.30; Tuesday 9.00-12.30 and 14.00-16.30; Wednesday 9.00-12.30; Closed Thursday; Friday 9.00-14.00.

tel. 0574-8791

fax 0574-879452

e-mail tributi@so-ri.it

HOW TO START AN AGRICULTURAL BUSINESS

Any person who farms land or who is involved in the breeding of animals or pisciculture is considered an agricultural entrepreneur if:

1. the farming or breeding activities are carried out for the purpose of the sale of agricultural or animal products;
2. the farming or breeding activities take up more than 104 working days each year, even if the produce is not for sale

Requirements

- Application for a VAT Number with the Internal Revenue Office specifying that it is for an agricultural business
- Enrolment of the business on the Enterprise Register at Prato's Chamber of Commerce (individual business or company) with a description of the agricultural activity to be carried out.
- Registration with INPS as role of direct farmer or agricultural entrepreneur

The aforementioned registrations imply the following obligations:

- Of a fiscal nature, in relation to obtaining the VAT Number it is necessary to organise book-keeping procedures for the business, even in a simple manner
- Of an economic nature, for the other two registrations listed: payment of the annual Chamber of Commerce fee and in relation to INPS, the welfare contributions.

To carry out the aforementioned registrations it is essential to have a title of possession of a piece of land with or without farm buildings. By title of possession it is understood: property, registered lease or free registered loan.

Note: agricultural rent is subject to a specific law which is different to that which applies to rent for apartments or commercial premises.

Moreover, renting of rural sites often involves the waivering of the rental payment, the duration and land improvements.

MANAGEMENT OF AN AGRICULTURAL BUSINESS

Once business is underway, the agricultural worker has a series of obligations and specific rights. Here below are listed several of these.

OBLIGATIONS

Farming and breeding activities must be carried out in a manner that fully respects Italian and Community regulations. A few examples of these are as follows:

- Work Safety (respect for the laws on the use of tractors and similar machinery, protective footwear and clothing, protective equipment when using phytosanitary products....)
- Food hygiene (use of irrigation systems using well water or water from clean source, respect the dosage, timescale and deficiency when using phytosanitary products, suitable equipment and premises that are in accordance with law for the purpose of butchering, conditioning and preparing products for sale. If one sells directly, even if in an itinerant manner, it is necessary to arrange a precautionary declaration of commencement of business...)
- Well-being of animals (suitable premises or stables that ensure the health of the animals, use of fodder and water fit for consumption, use of suitable premises if butchering chickens and rabbits. All other butchering must be carried out in duly authorised plants...)
- Planning permission regulations (to construct annex buildings, sheds, greenhouses etc. one must obtain authorisation by submitting an improvement plan to the relevant provincial authority, and in the case of seasonal greenhouses, communication to the relevant Comune)
- Fiscal regulations (Issuing of receipts for sales, book-keeping...)
- Regulation on the importation or production of seeds or plants (please note that the importation of plants or seeds throughout the European Union is subject to restriction. A specific

authorisation for importation is required. Failure to adhere to such restrictions can result in penal sanctions)

RIGHTS

As an Agricultural Entrepreneur or Direct Farmer it is possible to avail of several benefits. To follow is a list of some of these benefits:

- several tax assistance schemes (in the case of land acquisition, simplified VAT accounting, taxation based on the revenue of the land and not on the revenue of the business...)
- the possibility to use the pre-emptive right on neighbouring land
- if a European Union citizen, the right to apply for EU subsidies or National grants (IAP)
- the right to carry out direct sales in an itinerant manner or on site (prior to submitting the declaration of commencement of business) without observing commercial communal regulations.

Useful Addresses

Comune di Prato
Immigration and Citizenship Services
Office : Via Roma, 101 – 59100- Prato

Free phone: 800 242525

tel. 0574-07901

fax 0574-079036

Opening hours

1. Monday and Thursday 9.00–13.00 and 15.00–17.00, Tuesday and Friday 9.00–13.00. Closed Wednesday

2. For information, applications, paperwork and collection of suitable housing certificates: Monday and Thursday 9.00-13.00 and 15.00-17.00, Tuesday and Friday 9.00-13.00.

3. Sprar Desk: Friday 10.00-13.00 by appointment only

4. Mother tongue Interpreters: Albanian: Monday 11.30 – 13.00;

Arabic: Friday 12.00 – 13.00; Chinese: Thursday 10.00 – 13.00 and 15.00 - 17.00; Urdu: Monday 9.00 – 12.00

Website: <http://www.comune.prato.it/immigra/>

E-mail immigrazione@comune.prato.it

Services you can avail of at this office:

- conflict mediation and support
- assistance for parents in relation to school paperwork
- information on the migrant population
- consultation with teachers and school directors for the integration of migrant students
- consultation on immigration laws
- Courses in both Italian and Foreign Culture and Languages
- Information and compliances of the Sprar project
- Information and preparation for residence application paperwork
- Personal Data registration of European Community citizens
- Issuing of Suitable Housing Certificate

Comune di Prato
Sportello unico impresa e commercio (*Business Services Desk*)
Viale Vittorio Veneto, 9 - 59100 Prato (PO)
 tel. 0574 1835957
 Fax 0574 1835946

Opening hours:
 Monday and Thursday 9.00-13.00 and 15.00-17.00; Wednesday
 9.00-13.00.
 Website: <http://www.comune.prato.it/suap/>
 E-mail: attivitaeconomiche@comune.prato.it

Services you can avail of at this office:
 Obtain information and submit all paperwork for businesses and commercial activities in relation to the opening, modification, closing, changeover, handover and expansion of health authorisations of same. This desk manages relations with the Communal offices and the various external bodies (Fire Brigade, USL (*health board*) Province, Civil Engineering, ARPAT) with the aim of issuing a single authorisation.

**Camera di Commercio Industria Artigianato Agricoltura
 (C.C.I.A.A.) di Prato**
via Giuseppe Valentini, 14 - 59100 Prato

Office: Enterprise Register
 tel. 0574-612845 / 612757 / 612740
 fax 0574-31440
 e-mail: registro.imprese@po.camcom.it

Opening hours:
Monday-Friday from 8,30 to 12,30
Monday and Thursday also from 14,30 to 15,40
Closed Saturday

Services you can avail of at this office:

- enrol, modify, remove an individual business or company;
- report the commencement, change or closure of a business;
- open, modify or close a business premises;
- request inspection or certification of a business;
- Request the issuing of Statement of Financial Parameters to attach to the application for a residence permit for autonomous work.

Ufficio Promozione e Sostegni alle imprese

Address: Via Valentini 19 - 2° and 6° floor
tel. 0574-612808 / 612763
fax 0574/597545

email: promozione@po.camcom.it
studi@po.camcom.it

Opening hours:

Monday - Friday from 8.30 to 12.30
Monday and Thursday from 14.30 to 15.40
Closed Saturday

Services you can avail of at this office:

- apply for grants available through the Chamber of Commerce, Region of Tuscany and relevant departments for young entrepreneurship, female entrepreneurship and specific initiatives.

Agenzia delle Entrate (*Internal Revenue Office*)

via Rimini, 17 - 59100 Prato

Tel. 0574-49941

Fax: 0574-499420

e-mail: UL.PRATO@AGENZIAENTRATE.IT

Services you can avail of at this office:

- apply for a VAT Number

- modify, cancel a VAT Number
- apply for a tax code for a person or a company

INPS

Via G. Valentini, 1/B - 59100 – Prato

Tel. 0574-5691

Fax 0574-569401

Opening hours:

Tuesday, Wednesday, Friday 8.30-12.00; Monday and Thursday
8.30-12.00 and 14.30-16.30;

For the collection of automated medical certificates **from Monday to
Friday 7.30-19.00.**

www.inps.it

Services you can avail of at this office:

- social welfare enrolment for entrepreneurs, family co-workers,
participating associates, working associates

INAIL

Via G. Valentini, 12 – 59100- Prato

Opening hours:

from Monday to Friday: 8.30 - 12.00

Monday and Thursday: 8.30-12.00 /14.30 - 16.30

Tel. 0574-4521

Fax 0574-452362

e-mail: prato@inail.it

Services you can avail of at this office:

- Insurance for injury in the workplace

A.S.L. 4 Prato

Ufficio Prevenzione collettiva e Ambienti di Lavoro

via Tiepolo, 34 - 59100 Prato

via Ferrucci, 95/d - 59100 Prato

Ufficio Relazioni con il Pubblico (URP)

Free phone 800-017835 (the call is free)

Opening hours:

Monday, Tuesday, Wednesday, Friday from 8.00 to 14.00

Thursday from 8.00 to 17.00

Saturday from 8.00 to 12.00

Website: www.usl4.toscana.it

Services you can avail of at this office:

- Quantitative and qualitative assessment of chemical, physical, biological and organisational risk factors in the working environment.
- Inspection of security, ergonomic and hygienic aspects of the working environment and of all machinery, fittings and workstations.
- Periodic checks of the ground fixtures and the air pollution protection system.
- Periodic checks and approvals for electrical systems "in dangerous places" installed in the workplace (where there is danger of explosion or fire)
- Periodic checks of weight-lifting machinery (crane, breakdown vehicles, developable bridges, aerial stairs) and hydro-extractors installed in the workplace

Prefettura di Prato
Via Cairoli, 27 – 59100 Prato

Tel. 0574-4301

Fax 0574-430222

At every Prefecture Regional Office of the government, there is an Immigration Information desk that handles all paperwork in relation to the following procedures:

- first employment of foreign national workers;
- family reunion

www.prefettura.it/prato/
prefettura.prato@governo.it

Questura di Prato
Via Migliore di Cino, 10/12 – 59100 Prato

Tel. 0574-5555

Services you can avail of at this office:

- apply for a residence permit
- investigate the status of the application of above permit (also possible *online*)

<http://questure.poliziadistato.it/Prato>

F.I.L. SPA (Formazione, Innovazione, Lavoro)
Via Galcianese, 20/H – 59100 Prato
Tel 0574-613229
Fax 0574-870061

Services you can avail of at this office:

- information on courses available to update qualifications
- information on apprenticeship training

SORI Spa
via Panziera, 18 - 59100 Prato

Opening hours:

Monday 9.00-12.30; Tuesday 9.00-12.30 and 14.00-16.30; Wednesday
9.00-12.30; Closed Thursday; Friday 9.00-14.00.

tel. 0574-8791

fax 0574-879452

email tributi@so-ri.it

Services you can avail of at this office:

- Requests and authorisation for No Parking permits
- Advertising: advertising levy, public bill-posting, signs
- TIA payments for business refuse tariffs
- Toponomastic: assignment of house numbers
- TOSAP: payment for occupancy of public land (for example, a commercial activity in a kiosk)

Consorzio Metropoli
Via Aretina, 265 – 50136 - Firenze

Tel. 055-6507011

Fax 055-691575

e-mail: segreteria@arcacoop.it

This consortium operates within the provinces of Prato, Florence and Pistoia, managing and planning services aimed at foreign nationals such as offering health and social consultancy.

Association Categories

The following associations provide consultation and assistance to businesses that are members.

C.N.A. - Artigianato Pratese

VIA ZARINI 350/C – 59100- PRATO

tel. 0574-5784

fax 0574/581211

Ufficio Servizi Immigrazione : 0574 578572 - 0574699839

e-mail: cnaprato@po.cna.it

Representative Association for Artisanal Businesses and Small and Medium-Sized Businesses.

Confartigianato Imprese Prato

Viale Montegrappa 138

Tel. 0574-51771

Fax.0574-5177877

e-mail: segreteria@prato.confartigianato.it

Representative Association for Artisanal Businesses.

Unione Commercianti di Prato

Via Marco Concioni,, 216 - 59100 – PRATO

Tel 0574-43801

fax 0574/438033

e-mail: prato@unione_commercianti.prato.it

Representative Association for businesses in the commercial sector

Confesercenti

via Pomeria, 71/b - 59100 – PRATO

tel. 0574-40291

fax 0574-402942

e-mail: uffsegreteria@confesercenti.prato.it

Representative Association for businesses in the commercial sector

Unione Industriale Pratese

via Giuseppe Valentini, 14 - 59100 Prato

tel. 0574-4551

fax 0574-604595

e-mail: uij@ui.prato.it

Representative Association for businesses in the industrial sector

Federazione Interprovinciale Coltivatori Diretti

Via G. Ferrarsi, 67 - 59100 – PRATO

Tel. 0574-514000

fax 0574-570447

e-mail: prato.po@coldiretti.it
Representative Association for direct farmers

**Unione Pratese degli Agricoltori
Via Roma, 317/Q – 59100 – PRATO**

Tel. 0574-634382

fax 0574-634382

e-mail: upaprato@condecofi.it

Representative Association for agricultural businesses

**Confederazione Italiana Agricoltori Firenze
Compensorio Pratese**

Viale Vittorio Veneto, 68 - 59100 PRATO

Tel 0574-33673

fax 0574-33973

e-mail: prato@cia.it

Representative Association for agricultural businesses

**Lega delle Cooperative Prato
via E. Boni, 124 - 59100 - PRATO**

tel. 0574-570220

fax 0574-520280

e-mail: conscoop@scotty.masternet.it

Representative Association for co-operative companies

**Confcooperative Prato
via Carraia, 15 - 59100 – PRATO**

tel. 0574-692926

fax 0574-469466

e-mail: prato@confcooperative.it

Representative Association for co-operative companies

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