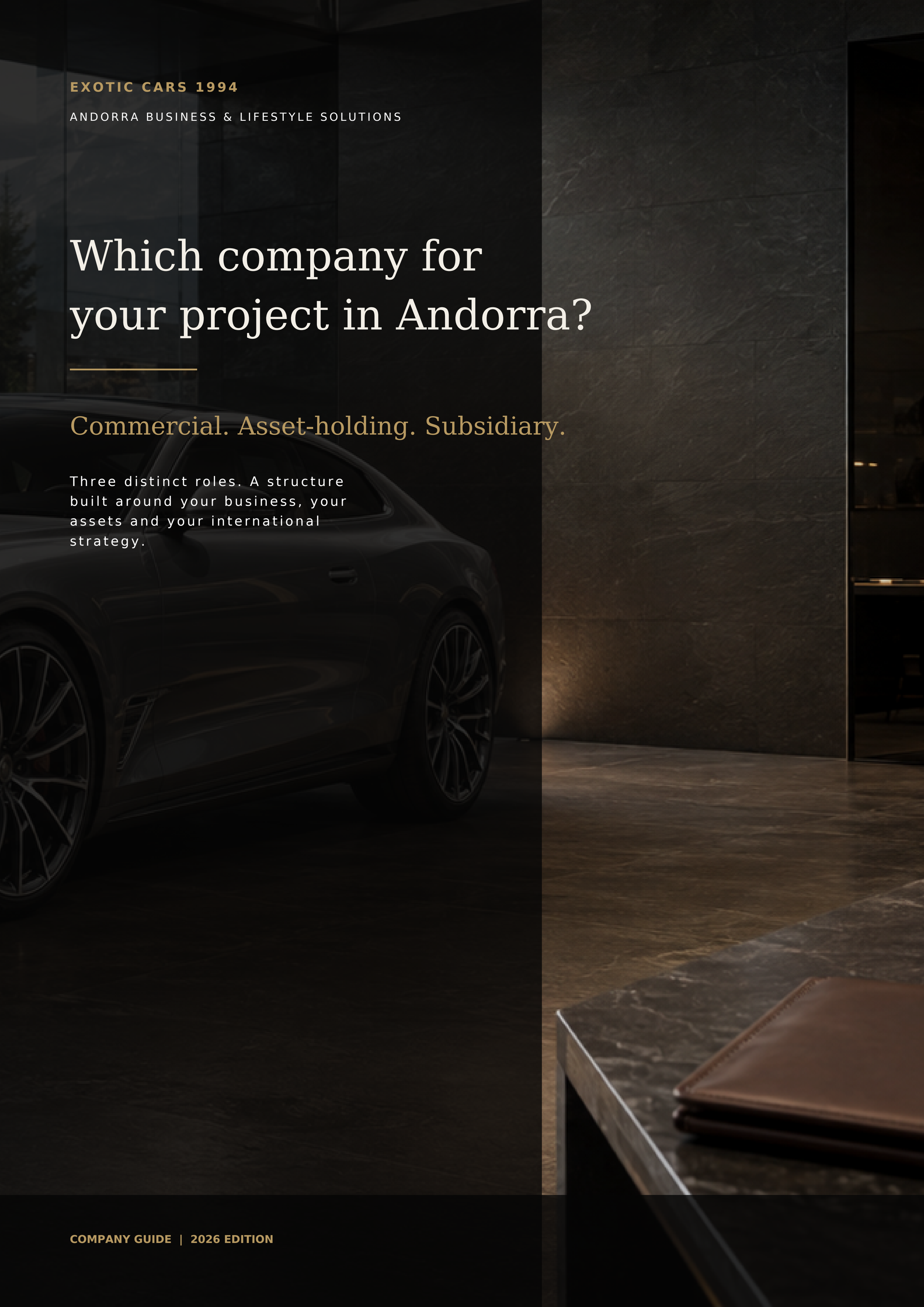

EXOTIC CARS 1994

ANDORRA BUSINESS & LIFESTYLE SOLUTIONS

Which company for your project in Andorra?

Commercial. Asset-holding. Subsidiary.

Three distinct roles. A structure built around your business, your assets and your international strategy.

KEY PRINCIPLES

One SLU. One real role. The right ownership structure.

Our clients mainly choose a commercial SLU, an asset-holding SLU, or an SLU owned as a subsidiary of a French group.

01

LEGAL FORM

SL / SLU

An SLU allows one shareholder to conduct a business, hold assets or establish a company in Andorra.

02

ROLE

COMMERCIAL OR ASSET-HOLDING

It reflects the activity actually carried out: invoicing clients or holding and managing its own assets.

03

OWNERSHIP

INDEPENDENT OR SUBSIDIARY

It identifies who owns the company: one individual, several shareholders or a foreign parent company.

KEY FIGURES

€3,000
MINIMUM SHARE CAPITAL FOR AN SL / SLU

No residency
REQUIRED BEFORE FORMING A COMPANY

10%
GENERAL CORPORATE TAX RATE*

A company can be formed without being an Andorran resident.

We coordinate identification, foreign-investment, banking and incorporation formalities through to company activation.

* General rate applied to taxable profit. Each project receives a personalised presentation.

OPERATING STRUCTURE

The commercial SLU: operate, invoice, grow.

A single-shareholder company designed to conduct a genuine business from Andorra.

ITS ROLE

Run your business activity.

WHAT IT DOES

- Signs contracts and invoices clients.
- Collects revenue and pays suppliers.
- Employs, outsources or equips the business.
- Holds the assets required for operations.
- Builds cash reserves and reinvests in its growth.

WHO IS IT FOR?

Consultants, entrepreneurs, agencies, retailers, e-commerce businesses, international services or specialist distributors—provided the company has a clear and consistent activity.

A STRUCTURED PRESENCE

A clear, visible and operational local organisation.

PRESENCE

Office, equipment and organisation give the business a genuine base in Andorra.

MANAGEMENT

Decisions, assignments and results are coordinated from Andorra.

SUPPORT

Accounting, banking, contracts and tools support every stage of growth.

KEY POINT

It becomes the operating centre for your business and international development.

HOLDING STRUCTURE

The asset-holding SLU: hold, organise, transfer.

A company focused on managing its own assets, with a separation and long-term approach.

ITS ROLE

Manage its own assets.

It centralises ownership, financing and asset monitoring within a separate legal entity.

ELIGIBLE ASSETS

- Shares and securities
- Vehicles and boats
- Real estate, depending on the project
- Cash and investments

PASSIVE RESIDENCY — AN OPTION, NEVER AN OBLIGATION

€1,000,000

IN ELIGIBLE ANDORRAN ASSETS

€800,000+

PER RESIDENTIAL PROPERTY UNIT

FREE CHOICE

The asset-holding SLU may provide access to passive residency if you choose, with no obligation to become a resident.

BANK FINANCING

The asset may be bank-financed to preserve your liquidity. The net value free of encumbrances remains the reference amount.

PASSIVE RESIDENCY COST

Non-refundable payment: €50,000 for the main applicant + €12,000 per dependant, spouse and children.

DIVIDENDS: FRANCE → ANDORRA

Up to 5%

TREATY WITHHOLDING TAX

Where the Andorran holding company is the beneficial owner and directly holds at least 10% of the French company, Article 10 of the France–Andorra tax treaty provides for withholding tax that may be capped at 5%.

REINVEST FROM THE HOLDING COMPANY

Centralised dividends may then finance real estate, mobility, equity interests or new projects from the Andorran holding company.

References: Law 2/2026 — passive residency; France–Andorra tax treaty signed in 2013 and published in 2015. The structure must be validated according to the chosen tax regime.

GROUP STRUCTURE

The subsidiary: extend a group into Andorra.

A separate Andorran company, wholly or partly owned by a French or foreign parent company.

HOW IT WORKS

PARENT COMPANY

France or another country

CAPITAL / CONTROL →

ANDORRAN SUBSIDIARY

ANDORRAN SLU

independent legal entity

The subsidiary may therefore be an SLU when it is wholly owned by a single parent company.

ITS ROLE

Establish a local activity within a group structure.

DEVELOP

Sign Andorran contracts, generate local revenue and recruit or outsource.

RING-FENCE

Separate the subsidiary's risks, assets and profit from those of the parent company.

FINANCE

Receive capital or shareholder advances and finance its documented requirements.

ORGANISE

Structure services, dividends and investments within a group framework.

We organise intragroup flows, their documentation and pricing within a clear, consistent structure.

INTRAGROUP SERVICES

Management fees: recognising Andorran management.

The Andorran company manages functions that benefit the group and invoices them to the French company.

DEFINITION

One assignment. One team. Value for the group.

Management fees remunerate administrative, financial, commercial, marketing or technical services organised from Andorra to support the French company.

- **IDENTIFIED MANAGEMENT, LOCAL RESOURCES AND REGULAR DELIVERABLES: A CLEAR AND EFFECTIVE ORGANISATION.**

THREE FUNCTIONS THAT DIRECTLY BENEFIT THE FRENCH COMPANY

01

COMMERCIAL MANAGEMENT

The Andorra-based director prepares proposals, negotiates purchases, manages key accounts and drives international growth.

DELIVERABLES Proposals, minutes, client follow-up and action plans.

02

FINANCIAL MANAGEMENT

Each month, the SLU produces the budget, cash-flow plan, margin dashboards and financing files required by the French company.

DELIVERABLES Budgets, margin dashboards, cash-flow and financial files.

03

MARKETING & SUPPORT

The Andorran team manages campaigns, content, events, service providers, digital tools and procedures shared across the group.

DELIVERABLES Campaigns, content, events, tools and performance reporting.

Each invoice reflects an assignment managed from Andorra, with a clearly stated scope, frequency and results.

A SCALABLE ORGANISATION

Choose the level of presence suited to your business.

For each package, the assignments, local resources and deliverables are defined in advance.

3 pathways

FROM DIRECT MANAGEMENT TO A LOCAL TEAM

1 to 2 days

OF ASSIGNMENTS COMPLETED EACH WEEK

2 to 3 visits

STRATEGIC VISITS PER YEAR DEPENDING ON THE PACKAGE

01

DIRECT MANAGEMENT

The director personally carries out the assignments from Andorra.

TIME IN ANDORRA

1 day per week

ASSIGNMENTS

Management and development
Partners and reporting

INDICATIVE BUDGET

€48,000 / YEAR

€4,000 / MONTH

02

LOCAL COORDINATION

A local coordinator carries out routine assignments.

TIME IN ANDORRA

1 day per week
2 to 3 director visits per year

ASSIGNMENTS

Suppliers and dashboards
Local reporting

INDICATIVE BUDGET

€56,000 / YEAR

€4,667 / MONTH

03

ENHANCED MANAGEMENT

The local coordinator has operational authority.

TIME IN ANDORRA

2 days per week
2 to 3 director visits per year

ASSIGNMENTS

Budget and ongoing monitoring
Projects and coordination

INDICATIVE BUDGET

€63,000 / YEAR

€5,250 / MONTH

Amounts are indicative. Final billing is based on the actual assignments, resources used and deliverables produced.

FRANCE–ANDORRA ILLUSTRATION

€63,000 for enhanced local management.

A local coordinator works two days per week; the director retains strategic control.

FRENCH COMPANY

An optimised French margin

Revenue	€1,000,000
Profit before fees	€200,000
Management fees	-€63,000
Taxable profit	€137,000
French corporate tax at 25%	€34,250

FRENCH CORPORATE TAX SAVING

€15,750

INVOICE →

ANDORRAN COMPANY

A structured local activity

Management fees	€63,000
Annual operating costs	-€41,400
Local coordinator	-€13,860
Taxable profit	€7,740
Andorran corporate tax at 10%	€774

NET PROFIT RETAINED

€6,966

ANNUAL INVOICE BREAKDOWN

€48,000
MANAGEMENT, LOCAL RESOURCES AND OPERATIONS

€15,000
LOCAL COORDINATION TWO DAYS PER WEEK

€63,000
ANNUAL MANAGEMENT FEES

The Andorran company combines management, local coordination, office, mobility and tools to support the group's long-term development.

CONSOLIDATED IMPACT

Combined French and Andorran corporate tax is €35,024, versus €50,000 initially: an illustrated annual optimisation of €14,976, supported by a genuine local organisation.

Commercial illustration based on French profit of €200,000, French corporate tax at 25% and Andorran corporate tax at 10%.

PORSCHE, FERRARI, RANGE ROVER

An exceptional vehicle as a business asset.

An Andorran company may acquire a premium or sports vehicle as a company car.

PORSCHE EXAMPLE

A genuine company car.

YES, IT IS POSSIBLE

The range is not restricted.

A commercial, asset-holding or subsidiary SLU may buy, finance, register and insure a Porsche or another premium vehicle when the choice is consistent with the company's resources, image or business requirements.

ECONOMIC ADVANTAGE

Standard IGI at 4.5%, no penalty linked to French registration and often a lower acquisition cost. Our turnkey approach combines transport, registration, insurance and financing.

HOW TO USE IT WITHIN THE BUSINESS

COMPANY CAR

Director's travel, meetings, suppliers, banks, clients and corporate representation.

COMMERCIAL TOOL

Demonstrations, exhibitions, events, branded content, client transport or sourcing.

ORGANISED USE

Business and personal use is integrated into a clear company framework.

A MORE FLEXIBLE APPROACH THAN IN FRANCE

Andorran law does not reproduce the French offence known as “abus de biens sociaux”. A Porsche, Ferrari or another exceptional vehicle may therefore become a genuine company car, supporting the company's image and business activity.

CHOOSE ACCORDING TO YOUR OBJECTIVE

Three roles, three decision frameworks.

We select the most seamless structure for your business, your assets and your growth strategy.

	OPERATE COMMERCIAL SLU	HOLD ASSET-HOLDING SLU	EXPAND SUBSIDIARY
OWNER	One person	One person	A parent company
MISSION	Invoice and operate	Manage own assets	Extend a group
REVENUE	Clients and contracts	Asset income	Local / group activity
ASSETS	Operating assets	Organised portfolio	Subsidiary assets
PRIORITY	Growth & management	Asset organisation	Group synergies
PROFILE	Entrepreneur	Investor	Existing group

THE HYBRID SOLUTION

An asset-holding structure may own a commercial company; a foreign parent company may own an Andorran operating subsidiary. The hybrid solution therefore combines asset protection, commercial development and a long-term vision.

YOU ALREADY HAVE A COMPANY AND HOLDING COMPANY IN FRANCE

Two structures, one ambition.

Extend your group into Andorra or develop an independent business: we organise the solution around your strategy.

01

SUBSIDIARY

OWNED BY THE FRENCH HOLDING COMPANY

STRENGTHS

Clear group structure, organised financing and governance directly connected to the French holding company.

MANAGEMENT FEES

The management, support and development agreement naturally fits within the group's organisation.

GROUP FLOWS

Capital, shareholder current account, services and dividends are organised within a consistent structure.

IDEAL PROFILE

A structured French company seeking to create a genuine base in Andorra.

02

INDEPENDENT SLU

OWNED DIRECTLY BY THE ENTREPRENEUR

STRENGTHS

Autonomy, separation of assets, freedom to grow and capacity to pursue new projects.

MANAGEMENT FEES

The SLU can provide its expertise and resources to different companies and partners.

DEVELOPMENT

Own clients, separate assets, new activities and an independent international strategy.

IDEAL PROFILE

An entrepreneur seeking to build an Andorran business on its own path.

OUR RECOMMENDATION

Subsidiary for the group. SLU for independence.

For an established French group, a subsidiary is the most natural extension. For a new project with its own clients and assets, an independent SLU provides complete freedom to grow.

FROM PROJECT TO ACTIVE COMPANY

A guided process, step by step.

We coordinate the file with the bank, notary, public authorities and relevant advisers.

01 — SCOPING

Activity, shareholders, assets, countries involved and objectives.

02 — IDENTIFICATION

NIA and KYC for shareholders and directors.

03 — STRUCTURE

Company name, purpose, articles and governance.

04 — AUTHORISATIONS

Foreign investment and required approvals.

05 — INCORPORATION

Bank, capital, notary and company registry.

06 — ACTIVATION

Tax, trading, accounting and launch.

OUR SUPPORT

€19,900 incl. tax	≈ 6 months	No residency
TURNKEY FORMATION AND COORDINATION*	AVERAGE PROCESS THROUGH TO ACTIVATION	FORMATION AVAILABLE TO NON-RESIDENTS

Initial assessment • banking and notarial coordination • administrative follow-up • company activation • integration with your automotive, real-estate and residency projects.

* A personalised proposal sets out the timetable, participants and all services included in your project.

ONE POINT OF CONTACT

A company is not an end in itself.
It is the tool for your strategy.

We advise you on the solution best suited to your profile, then coordinate everything: company, banking, automotive, real estate and residency.

LET'S DISCUSS YOUR PROJECT

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Commercial presentation. Each project receives a personalised review and is coordinated with the appropriate professionals to implement a structure suited to the client's business, assets and objectives.

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