



# Frea Project

## Joint Action plan - Activity 1.5

### *“Model of intervention - Toolbox”*

Model step  
ENTERPRISE CREATION QUICK REFERRAL GUIDE

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### 2. Model step

A standard model based on financial advice documents, enterprise creation quick referral guide, synthesis on funding opportunities, communication tips&tricks, project management templates, handbook for actors will be developed. The set of tools will form a complete “toolbox”. In this document you will find a Guide on Enterprise creation, with a particular focus on tourism enterprises and professions.

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### 3. ENTERPRISE CREATION QUICK REFERRAL GUIDE

#### 3.1 INTRODUCTION<sup>1</sup>

There is a double thread linking entrepreneurial initiative with the destination of a tourist resort. The ability to identify and seize development opportunities is fostered by a fertile soil, where there are important tourist flows, but also stimulated by an open and welcoming local culture. Business initiative can transform and create new destinations. In this close and fascinating relation the future and well-being of many places are at stake. Although the chances of starting up new businesses are, on other terms, higher in destinations in growth phases or in destinations which attract substantial tourist flows, it is also true that the identification of opportunities and the ability to build and start an economic activity can also be expressed in contexts not fully favourable or in destinations that are at a standstill or contraction of such flows. The enterprise is the engine of economic and social development in a territory. It is the only activity capable not only of producing wealth but of «putting it back into circulation». But, above all, it is the only activity that makes it possible to promote people through the offer of new job opportunities. However, to start a business it is necessary to make precise procedural and fiscal formalities. Before undertaking such a process, the prospective entrepreneur must carefully assess the feasibility of his business idea and the necessary organizational processes.

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#### 3.2 THE STEPS TO CREATE A NEW BUSINESS<sup>2</sup>

##### **Setting up your own business: the entrepreneurial choice**

The meaning of «go into business for yourself» is not always clear. All self employment activities can be classified into two main categories:

- Business activities;
- Self employed activities.

Italian law does not define business activities as such, but rather as entrepreneurs: «An entrepreneur is anyone who carries out a professionally organized economic activity for the purpose of producing or exchanging goods and services» (art. 2082 C.C.).

Self-employed activities are defined as (Art. 2222 C.C.):

- the performance, against payment, of a work or service;



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- with predominantly own work;
- without subordination to the customer.

The self-employed work differs from the enterprise mainly by the absence of a significant organization, that is to say, a company.

### Assessment of entrepreneurial skills

When you have a business idea in mind, you need to ask yourself why you are starting that particular type of business.

The achievement of short-term profit cannot be the only driving force behind our idea. Other motivations, which act as a psychological fuel, must be seen in personal aspirations, professional achievement, social promotion and consensus, scientific and technological progress etc.

In any case, it is essential to be aware that starting a business will involve a radical change in one's life habits.

In addition, the technical skills and competence of the individual should be examined. Therefore, it would be advisable to:

- Attend targeted vocational training courses;
- to carry out training placements in specialized companies;
- Seek partners who are experts in the field.

### The business idea

The business idea must necessarily start from the creativity of the entrepreneur but above all from the knowledge of the environment in which it is intended to operate and the target market. A good business idea is only feasible when it aims to meet the needs of the consumer.

In any case, it should be clear in mind that:

- not all business ideas will prove to be successful;
- you must be prepared to abandon the business idea as easily as you fall in love with it;
- if there is a good business idea, one should not be under the illusion that it will be easy to implement.

Understanding how to start a new business project is a very complicated process that can often destabilize and create confusion in our minds. When we think about implementing a business idea, we must try to understand whether it can be feasible, innovative and useful in solving a real problem. In this process, starting from a good market analysis is crucial to understand whether our idea will be successful or not.

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### Analysis of the context in which it operates

As mentioned, it is necessary to carry out an analysis of the environment in which you intend to operate, from the political, institutional, economic, social, cultural etc. point of view and then to analyse the target market: a) customers; b) competitors; c) suppliers; d) commercial intermediaries. The target market is the market to which you should address your offer.

Market analysis is the systematic collection of data on the conditions of the target market and, therefore, the analysis of these data. This analysis allows:

- assess the potential of the good or service to be placed on the target market;
- define the launch modalities and price of the product/service;
- Analyse the competition to understand how to stand out and exploit the experience of those already in the market;
- Planning the business strategy and defining marketing actions;
- To check the effectiveness of distribution channels and commercial actions;
- measure customer satisfaction;
- Anticipate changes in the market and sector in which the company operates and be able to respond in a quick manner to changing conditions and new requirements of the target audience.

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### Definition of the business idea

The following questions need to be answered in order to define the business idea:

- What product or service do I want to offer?
- Is there a demand for my product or service?
- Who are my clients?
- Who are my competitors?
- Where is my customer located?
- What prices can I charge?
- What type of company organisation should I choose?
- How can I promote my product/service?

We can say that an idea is feasible when it proposes products or services actually required by the market; that once the market, sector, target group, competitors, consumer needs are known, the entrepreneur will have the ability to direct his business and will be able to establish the bases for a company that wants to function and consolidate over time, through the corporate strategies and the appropriate marketing and communication actions.

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### Pre-feasibility check

After answering the above questions, the risk factors of the business idea should be analysed in detail. In addition to the assessment of subjective factors (entrepreneurial spirit, personal attitudes and abilities), objective factors that influence the achievement of the target must be considered: competition, market, economic situation of the segment, location, financial coverage etc. Another key factor to consider is bureaucracy: permits, permits, certifications etc.

Starting from the idea, we must proceed by implementing a verification process. From the information gathered during the pre-feasibility analysis of the idea, it will be possible to draw up a business plan or business plan, which will serve as a test to see if it is really possible to start our idea.

The business plan allows us to verify whether our business idea would have a market and if the product or service we would like to offer could be purchased by the consumer and at what price. It will always be the target market (target), that is, the customer, who determines whether our idea is brilliant, innovative or not.

### Marketing strategies<sup>3</sup>

The business idea must stand out from the competition: this can be achieved through unique marketing strategies, superior quality, technological innovation or exceptional customer service. The differentiating element is crucial to attract and retain loyal customers.

Designing a marketing strategy is essential for any type of business that wants to be competitive in the category of interest and build strong links with consumers.

The marketing strategy is an action plan that identifies and coordinates the achievement of business objectives, defines how to identify the target to be conquered and achieve a good competitive position. The development of marketing strategies includes 5 separate phases:

#### 1. Market opportunities and segmentation

Opportunity analysis is carried out by studying the “Five Forces” of Prof. Porter (direct competitors, suppliers, customers, potential entrants, substitute producers) and carrying out a detailed SWOT analysis. Market segmentation, on the other hand, takes place considering the geographic, demographic, psychographic and behavioral variables of the target.

#### 2. Target market definition and selection of best satisfied customers

Depending on the resources made available by the company, the production life cycle and the marketing strategies of the competitors, the choice of the target market

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definition strategy to be adopted depends on: differentiated marketing, undifferentiated marketing, concentrated marketing and micro-marketing.

### 3. Brand positioning

Differentiate your offer for each segment and define how and where to position yourself in the market of the sector you belong to. Starting from the creation of a unique, clear and simple value proposition, you must achieve an original brand positioning and recognizable in the eyes of consumers, who will then have to perceive differences with competitors. It is ideal to set the positioning on competitive advantage.

### 4. Marketing plan

Define the marketing mix (product, price, point of sale and distribution) for each product offered on the market, determining time and mode.

### 5. Control

Monitor and measure the results obtained against the objectives set, with the implementation of the marketing strategy and, if necessary, opt to modify, delete, add or improve the marketing actions, content and tools.

Marketing strategies that are considered to be successful:

- acquire new customers;
- increase conversions and sales;
- encourage customers to buy;
- support the launch of new products, services and advertising campaigns;
- achieve a strategic positioning of the brand in the market;
- Strengthen brand identity and voice tone;
- Strengthen customer loyalty.

In addition, in a well-structured corporate marketing strategy, the integrated communication activities and promotion of the brand and the offer proposed on the market that can reach and engage the target audience must not be missed.

The online and offline communication plans, most often determine the success of a market strategy, because it can transmit the coordinated corporate image, share the values and the brand philosophy, make live a sensory experience to the consumer, Thus promoting an increase in brand equity (value) and brand awareness (awareness).



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### Organizing the company<sup>4</sup>

There is a need to clarify terms often used as synonyms:

- the enterprise is the activity carried out by the entrepreneur;
- the company is the necessary instrument for carrying out this activity: premises, furniture, machinery;
- the company is the trade name of the entrepreneur.

Each company is composed of four basic elements:

- material resources (premises, furniture, machinery, equipment, raw materials...);
- human resources (personnel);
- financial resources;
- technological resources and know-how.

The choices to be made regarding the company are numerous and delicate. In particular, it is necessary to establish:

- whether to build a new structure or acquire an existing one;
- what size to give it;
- where to locate it;
- how to organise inputs;
- which legal function to assume.

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### Legal form<sup>5</sup>

The first important decision on legal form concerns the choice between working alone or in collaboration with other partners. There are several possibilities:

In order to carry out an entrepreneurial activity, it is necessary to identify yourself in one of the legal forms provided for by current legislation. An undertaking may be carried out in the form of:

- individual company;
- companies (of persons/ capital/ cooperatives);
- other forms of self employment.

The choice must be made on the basis of several considerations related to subjective and objective aspects:

- number of promoters;
- nature of the activity carried out;
- size of the enterprise;
- availability of capital;
- the degree of responsibility that members intend to assume;
- taxation system;
- the possibility of special forms of financing and facilities.



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Each legal form has its own advantages and cons-indications: there is no ideal legal form, the needs and characteristics of the activity to be carried out must be taken into account.

### The Business plan<sup>6</sup>

At this point it is necessary to start drawing up the real business plan, a document of fundamental importance for the new entrepreneur. A good business plan must be: concise but comprehensive; understandable even to non-experts in the field; credible, that is based on reasonable and easily verifiable forecasts; realistic, that is aware of the difficulties facing the company; complete information on expected financial returns and return on investment.

The following is an example of how a business plan could be structured.

#### 1. DATA AND PROFILE OF THE PROPOSER<sup>7</sup>

##### 1.1 Personal data future legal representative project manager (Natural person n. 1)

- Surname
- name
- gender (M/F)
- fiscal code
- expected shares of the company (%)
- majority/minority shareholder
- expected position in the undertaking.

##### 1.2 Personal data of natural person no. ...

- surname
- name
- gender (M/F)
- fiscal code
- expected shares of the company (%)
- majority/minority shareholder
- expected position in the undertaking.

##### 1.3 The curriculum profile of the Proposers

#### 2. LOCATION AND LEGAL CHARACTERISTICS OF THE FUTURE COMPANY

2.1 Address, Municipality, Province of location and title of availability expected of the registered office.

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2.2 Address, Municipality, Province of location and title of availability expected of the operating headquarters.

2.3 Name and legal form of the future company, type of activity, description and indication of the code Ateco.

### 3. DESCRIPTION OF PROPOSED ACTIVITY

3.1 Business idea.

3.2 Innovative elements of the business idea.

### 4. MARKET ANALYSIS AND RELATED STRATEGIES

4.1 Geographical area of reference.

4.2 Customers.

4.3 Competitors and competitive advantage.

4.4 Product/service.

4.5 Pricing, commercial and promotional strategies.

### 5. DESCRIPTION OF THE TECHNICAL, PRODUCTION AND ORGANISATIONAL ASPECTS

5.1 Production process.

5.2 Organisational structure (competences and roles, internal and external, covered in the various stages of the production process).

5.3 Sales targets for the first 3 years of activity with price specifications, units of measurement and assumed sales quantities for each product/service.

5.4 Investments to be made for the start-up of the business and characteristics of the suppliers.

5.5 Operating costs for the first 3 years of operation and supplier characteristics.

5.6 Table of investments and costs related to the start-up of the activity requested for funding and contribution requested:

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INVESTMENT AND START-UP COSTS REQUIRED FOR FINANCING					
TYPE OF EXPENDITURE	FUNCTIONALITY IN THE PRODUCTION PROCESS	QUOTE	EQUIPMENT NEW/USED	TAXABLE AMOUNT (€)	TOTAL AMOUNT (€)
a. Equipment, machines, process plants, connections (Cf. Art. 4, paragraph 1, letter a of the Notice)					
Total a					
b. Computer programs (Cf. Art. 4, paragraph 1, letter b of the Notice)					
Total b					
c. Intangible assets of multiannual utility (Cf. Art. 4, paragraph 1, letter c of the Notice)					
Total c					
d. Renovations of buildings (eligible expenditure up to a maximum of 30% of the value of the sum of the eligible investments referred to in letters a+b+c - Cf. Art. 4, paragraph 1, letter d of the Notice)					
Total d					
e. Notarial expenses to be incurred in case of company formation (Cf. Art. 4, paragraph 1, letter and the Notice)					
Total e					
f. Costs relating to the start of the activity which are attributable to a period not exceeding 12 months from the date on which the specification was signed. It is recalled that this item of expenditure is eligible up to a maximum of 20% of the total eligible (Cf. Art. 4, paragraph 1, letter f of the Notice)					
Total f					
Total a+b+c+d+e+f					
Grant requested (€)					

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### 5.7 Administrative formalities for the start of the activity.

## 6. ECONOMIC AND FINANCIAL ASPECTS

6.1 Forecast financial statements for the first 3 years of activity in terms of: turnover/revenues, production costs, commercial costs, general costs, income.

6.2 Criteria for determining the items that make up the profit and loss statements.

6.3 Forecast sources/uses for the start-up year in terms of capital expenditure, VAT on investments, working capital, equity, contributions, third party capital (contributions, banks, suppliers).

6.4 Criteria for determining the items that make up the forecast source/use statement.

## 7. ADDITIONAL ELEMENTS

7.1 Impact in terms of mainstreaming gender.

7.2 Elements of the proposed initiative that have an impact on combating climate change.

7.3 Example: elements of innovation linked to the recovery of typical productions or the provision of services to the person.

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### 3.3 TOURISM ENTERPRISES<sup>8</sup>

The tourist enterprises are regulated by the Code of the Italian Nation - Regulation on the organization and market of tourism (D.Lgs. n. 79 of 23 May 2011 and subsequent amendments).

Article 4 of the Code defines tourism enterprises:

- Paragraph 1: "Tourist enterprises are those which carry out economic activities, organized for the production, marketing, brokerage and management of products, services, including bathing establishments, infrastructures and shops, including those of administration that are part of local tourist systems, competing to the formation of tourism offer".
- Paragraph 2: "The registration in the Companies Register, (...) or the Directory of Economic and Administrative News (REA), where provided for, are a condition to benefit from the facilities, contributions, grants, the incentives and benefits of any kind and for any reason reserved to the tourist business".
- Paragraph 3: "Without prejudice to the limits laid down by the European Union in matters of state aid to enterprises, tourism enterprises shall be extended to subsidies, facilities, subsidies, incentives and benefits of any kind provided for by



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the rules applicable to industry, as defined by Article 17 of the Legislative Decree no. 112 of 31 March 1998, within the limits of the financial resources available for this purpose and in accordance with the criteria defined by the legislation in force". In addition to the definition of a tourist undertaking, Article 4 determines the access for enterprises to European, state and regional grants.

Article 5 of the Code, on the other hand, regulates non-profit tourism enterprises:

- Paragraph 1: "Associations operating in the field of youth tourism and for recreational, cultural, religious, welfare or social purposes are authorised to carry out the activities referred to in Article 4, subject to the same rules and conditions, exclusively for members, Even if they belong to foreign associations with similar aims and linked by collaboration agreements".
- Paragraph 2 also states: "The associations referred to in paragraph 1 ensure respect for the rights of tourists protected by international law and the European Union".

Some tourist activities can therefore be carried out even without registration in the business register and without opening a VAT number (for example, B&Bs), but the concepts of company and entrepreneur determine whether we are in the presence of a tourist business or not.

The national tourism industry is characterized by a diverse and differentiated set of actors, by nature, size, skills, business interests, which often act in a disorganic way within a global competitive arena, in which to emerge is on the contrary, it is necessary to show a profile of unity, qualitatively high, symbol of Made in Italy in the world.

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Tourism enterprises can be divided into two main categories:

1. Economic operators, active in different sectors, who provide services to the customer in the destinations and constitute, as a whole, the tourist off;
2. the firms, which in different ways allow for the meeting of supply and demand, that is to say the intermediation.

The types of tourism enterprises can be described in the following main groups:

- The accommodation activities, their service is centred on the overnight stay and any ancillary services such as catering. Accommodation facilities are regulated according to regional regulations.
- The attractions may be operated by public or private companies. We are talking about museums, archaeological and historical sites, natural parks and amusement





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parks, spas, exhibition spaces, sports centers (swimming pools, cable cars,...) or for leisure (discos, playgrounds,...).

- Activities related to bathing, such as bathing establishments, sailing rental companies, nautical tourism facilities.
- Support companies, such as ski lifts, ski lifts, chairlifts and cable cars, marinas, rental of boats for nautical pleasure, infrastructures and facilities for river tourism, lagoon and lake.
- The production and management of aggregative events are all those activities related to the organization of congresses, trade fairs, religious, political and sports gatherings as well as everything that relates to the organization of "major events" (film or theatre festivals, theme festivals, concert events or art exhibitions).
- Transport activities of the air, sea (such as cruise ships or ferries), rail, road (such as coaches or car hire). These companies, compared to those that directly host, have mixed customers (travellers, residents).
- The companies of food and beverage distribution (we can indirectly include them among tourist activities), even if among their clients we find both tourists and residents, to a lesser or greater extent depending on the tourist importance of the destination. These are bars, restaurants, trattorias, pizzerias, wine shops, etc.
- Public tourism support services include public bodies or other organisations, which at local, regional and national level carry out management, coordination, promotion, control and supervision tasks, dissemination of information on a given destination
- Suppliers of tourism enterprises (such as catering companies, laundries, consultants, ...) are those companies that are indirectly benefiting from the presence of tourists.
- Brokerage companies, such as tour operators, travel agencies, GSA (General Sales Agents), wholesalers, internet company, GDS (Global Digital System) and other intermediaries.

All these activities are part of the tourism sector, that is to say, all economic activities which produce goods and services intended to meet the demand for tourism. It is nothing more than the aggregate of activities and actors that provides the tourist offer of a territory and which represents a constituent element of the concept of destination. Thus the tourism enterprises as a whole constitute the tourist supply chain, that is the sequence of states according to which goods and services from producers activate to the final customer.

The tourism sector has the following characteristics:

- Many of the actors in the supply chain have the opportunity to relate to the end customer;

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- The tourism system is very extensive and complex;
- Not all components of the supply chain are growing at the same pace;
- Conflict situations may arise between the parties in the supply chain;
- External environment strongly influences the parts of the supply chain;
- The proposed offer is rigid.

These characteristics highlight how today more than ever it is necessary to create collaboration and integration between all the stakeholders of the destination, in order to make the territory perceived as a single destination and be competitive with other territories.

### 3.4 TOURISM PROFESSIONS <sup>9</sup>

The Tourism Code<sup>10</sup> (art. 6) states that *"Tourism professions are those activities which have as their object the provision of services for the promotion of tourism, as well as hospitality, assistance, accompaniment and guidance services, aimed at enabling tourists to make the best use of their travel and holiday, Also in terms of knowledge of the places visited."*

The tourist professions are:

1. **Tour guide;**
2. **Tour leader;**
3. **Technical director of travel and tourism agency.**

#### 1. Tour guide

##### Definition

Pursuant to art. 2, paragraph 2 of the Law 13 December 2023, n. 190 constitute an activity of the tourist guide profession the illustration and interpretation, during guided tours with individuals or groups of people, of the value and meaning, as evidence of civilization of a territory and its community, the assets, material and immaterial, which constitute the historical heritage, cultural, museum, religious, architectural, artistic, archaeological and monumental Italian, in correlation also to the demo-contextsethno-anthropological, landscape, productive and enogastronomic that characterize the territorial specificities.

##### Professional qualification

In implementation of measure M1C3-10 (reform of the organization of the tourist guide professions) of the National Recovery and Resilience Plan (PNRR), the Law 13 December 2023, n. 190 on "Discipline of the tourist guide profession" has entered into force as amended by Decree-Law of 2 March 2024, n. 19, converted, with modifications, by Law of 29 April 2024, n. 56.



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The corresponding implementing Regulation - Decree of the Minister of Tourism 26 June 2024, n. 88 - was published in the Official Gazette, General Series n. 150 of 28 June 2024. It is scheduled to enter into force on 13 July 2024.

Info

[www.ministeroturismo.gov.it/professionisti-turistiche/guida-turistica/](http://www.ministeroturismo.gov.it/professionisti-turistiche/guida-turistica/)

## 2. Tour leader

Definition

The tour leader is who, by profession, welcomes and accompanies individuals or groups of people during the trip, providing assistance mainly for the development of bureaucratic, administrative and logistical procedures, such as hospitality. The tour leader performs a coordination and support function for the implementation of the travel program, providing general information about the trip and the places visited, outside the scope of the tourist guide's competence.

Professional qualification

The procedures for obtaining a licence are regulated by the individual regions.

Info

[www.ministeroturismo.gov.it/professionisti-turistiche/accompagnatore-turistico/](http://www.ministeroturismo.gov.it/professionisti-turistiche/accompagnatore-turistico/)

## 3. Technical director of travel and tourism agency

Definition

The Decree of the Minister of Tourism 1432/2021 defines the technical director of travel agency and tourism as the one to whom the technical responsibility of the travel agency and tourism belongs and assigns the following functions:

1. Oversees the business activities, manages its organisation, planning and promotion, managing human resources;
2. Performs technical and specialized functions relating to the production, organization and brokerage of travel and other tourist products.

Professional qualification

Article 2, paragraph 1 of the Decree states that "the authorization to exercise in the national territory of the activity of technical director of travel agency and tourism is issued by the Regions and the autonomous provinces of Trento and Bolzano after verification of the possession of the subjective, training and linguistic requirements" The provisions of paragraphs 1 to 8 of Article 2 shall apply. The procedures for obtaining a licence are regulated by the individual regions.

Info

<https://www.ministeroturismo.gov.it/professionisti-turistiche/direttore-tecnico-di-agenzia-di-viaggi/>

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<sup>1</sup> Source: "Business initiative and development of the tourist destination", Chiara Bernardi, Daina Matise Schubiger and Stefania Riva. Iride, 7 October 2019.

<sup>2</sup> Sources:

- "Web Guide to Business Creation". Unioncamere - Chambers of Commerce of Italy, 2015;
- "Starting your own business. A guide to doing business". Unioncamere - Chambers of Commerce of Italy, 2014.

<sup>3</sup> Source: Unioncamere - SNI platform, New Business Service.

<sup>4</sup> Source: "Web guide to business creation". Unioncamere - Chambers of Commerce of Italy, 2015.

<sup>5</sup> Source: Business projects - Metropolitan City of Bologna - <https://www.cittametropolitana.bo.it/progimpresa/>.

<sup>6</sup> Sources:

- "Web Guide to Business Creation". Unioncamere - Chambers of Commerce of Italy, 2015;
- <https://www.italiadevelopment.com/creazione-dimpresa/>.

<sup>7</sup> Main data on the social structure.

<sup>8</sup> Legislative Decree 23 May 2011, n. 79 - Code of the state regulation on the organization and market of tourism, pursuant to article 14 of the law 28 November 2005, n. 246, as well as implementation of Directive 2008/122/EC on timeshare contracts, contracts relating to products for long-term holidays, resale and exchange contracts. (11G0123) (OJ General Series n.129 of 06-06-2011 - Suppl. Ordinary n. 139).

<sup>9</sup> Source: <https://www.ministeroturismo.gov.it>.

<sup>10</sup> Source: Code of Tourism