



DISTINGUISH

BETWEEN BRANCHES & REPRESENTATIVE OFFICES



BRANCH




REPRESENTATIVE OFFICE

SIMILARITIES

Branches and representative offices are dependent units of the enterprise and do not have legal status.

DIFFERENCES



Performing in whole or in part the enterprise's function.

Definition




The enterprise's authorized representative for its interests.

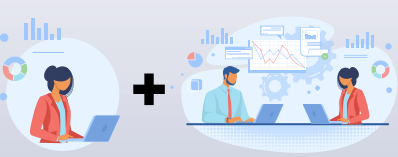


Eligible to issue invoices and be authorized to sign business contracts.

Characteristic



Ineligible to do business or be the subject of the business contracts.



Dependent or independent.

Accounting form



Only dependent form.

