Start-up costs are the costs paid at the start, or soon after the start of a project. They occur only once and tend to be amounts of money.

Both businesses and established businesses that are expanding into new areas will have start-up costs. These costs might include researching the target market for the new or service, buying or expanding business premises, and the costs of any fixtures or fittings, for example, furniture in offices, or tills in shops.

However, it is important to note that start-up costs will from business to business according to the goods or services produced. It is therefore vital that businesses think of every possible start-up cost which might be incurred in order to estimate, as accurately as possible, the amount of they will have to spend.