Council Regulation (EC) No 1.435/2003, of 22 July 2003, concerning the European Co-operative Statute (ECS), constitutes the legal basis for the creation of european cooperatives, facilitating the development of their cross-border activities and contributing to their economic development. So, the aim of this regulation is to enable the creation of European cooperatives by physical persons or legal entities resident or established under the laws of different Member States, but it also makes possible the establishment of European cooperatives by merger or transformation of existing cooperatives from different Member States. The aim of this paper is to show the specific features of formation of crossborder cooperatives by merger, covered by the ECS, with special attention to those aspects that distance them from the internal formation by merger, within the Spanish legal framework. For the purpose of comparison, Spain will be considered as regards the regulations governing mergers, depending on whether the ECS or the Spanish Cooperative Law is taken into consideration.

**Key Words:** Statute for a European Cooperative Society, Spanish cooperative regulation, cooperative mergers, crossborder activity.