

List of Legal Entity Types By Country

A **business entity** is an entity that is formed and administered as per [corporate law](#) in order to engage in [business](#) activities, charitable work, or other activities allowable. We need to know your business entity type to issue invoices correctly.

Usually, companies have an abbreviation such as “CO, INC, PLC, AS, LTD, SRL, SAS, SARL, GmbH, AG, OHG, KG, LTD, LLC, LLP, LLC” that accompany their name, which hints their business entity type, that’s what we need to know.

In this page, we provide a big list of Legal Entity Types by different Countries. You should append the relevant Legal Entity Type for the Invoice Name section as required by Italian Law to better identify your company or institution.

Please find and identify your “Legal Entity Type” based on your country, and append, add or concatenate this information to your company name. When appending use English Characters only.

Hypothetical Example #1

Let’s imagine you are an Italian Design Company called “[Prima Design](#)”. Your company was founded as a “**S**ocietà a **R**esponsabilità **L**imitata” which means you need to add “**SRL**” to your company name, and for the invoice section please note instead of “Prima Design” the complete name “[Prima Design](#) **SRL**”. “**Prima Design SRL**”, the complete name, is the name you should indicate for Invoice Name in this hypothetical example #1.

Hypothetical Example #2

Let’s imagine you are a German Architecture Company called “[Jaeger Architekten](#)”. Your company was founded as a “**G**esellschaft mit beschränkter **H**aftung” which means you need to add “**GmbH**” to your company name, and for the invoice section please note instead of “Jaeger Architekten” the complete name “[Jaeger Architekten](#) **GmbH**”. “**Jaeger Architekten GmbH**”, the complete name is the name you should indicate for Invoice Name in this hypothetical example #2.

Hypothetical Example #3

Let’s imagine you are an American Innovation Company called “[Innova Design](#)”. Your company was founded as a “**L**imited **L**iability **C**ompany” which means you need to add “**LLC**” to your company name, and for the invoice section please note instead of “Innova Design” the complete name “[Innova Design](#) **LLC**”. “**Innova Design LLC**”, the complete name, is the name you should indicate for Invoice Name in this hypothetical example.

Preface

There are many types of [business entities](#) defined in the legal systems of various countries. These include [corporations](#), [cooperatives](#), [partnerships](#), [sole traders](#), [limited liability companies](#) and other specifically permitted and labelled types of entities. The specific rules vary by country and by state or province. Some of these types are listed below, by country. For guidance, approximate equivalents in the company law of English-speaking countries are given in most cases, for example:

- ≈ [Ltd.](#) (UK, Ireland and the Commonwealth)
- ≈ [public limited company](#) (UK, Ireland and the Commonwealth)
- ≈ [limited partnership](#)
- ≈ unlimited partnership
- ≈ [chartered company](#)
- ≈ [statutory company](#)
- ≈ [holding company](#)
- ≈ [subsidiary company](#)
- ≈ one man company ([sole proprietorship](#))
- ≈ [charitable incorporated organisation](#) (UK)
- ≈ [non-governmental organization](#)

However, the regulations governing particular types of entities, even those described as roughly equivalent, differ from jurisdiction to jurisdiction. when creating or restructuring a business, the legal responsibilities will depend on the type of business entity chosen.

Information in this document refers to content from
https://en.wikipedia.org/wiki/List_of_legal_entity_types_by_country

We keep this copy since Wikipedia is not accessible in all countries or regions. If Wikipedia is accessible in your country, you might prefer to check the original article which could be updated or expanded.

Albania

- Sh.A. (Shoqëri Aksionere): ≈ [PLC](#) (UK)
- Sh.p.k. (Shoqëri me përgjegjësi të kufizuar): ≈ [Ltd.](#) (UK)
- Shoqëri komandite: ≈ [limited partnership](#)
- Shoqëri kolektive: ≈ [general partnership](#)

Argentina

- S.A.S (corporation)| S.A.S (Sociedades de Acciones Simplificadas):
- [S.A.](#) (Sociedad Anónima): ≈ [plc](#) (UK)
- S.R.L. (Sociedad de Responsabilidad Limitada): ≈ [Ltd.](#) (UK): ≈ [limited liability company](#) (USA)
- S.C.S. (Sociedad en Comandita Simple): ≈ [limited partnership](#)
- S.C.p.A. (Sociedad en Comandita por Acciones): [limited partnership](#) with shares
- Soc.Col. (Sociedad Colectiva): ≈ [general partnership](#) (USA)
- S.C.e I. (Sociedad de Capital e Industria)
- S.E. (Sociedad del Estado): ≈ [state-owned enterprise](#)
- S.G.R. (Sociedad de Garantía Reciproca)

Australia

- LLP ([Limited liability partnership](#)): partnerships are governed on a state-by-state basis in Australia. In Queensland, a limited liability partnership is composed of at least one general partner and one limited partner. It is thus similar to what is called a limited partnership in many countries.
- ILP (Incorporated limited partnership): used for venture capital investments comes in four types: Venture Capital Limited Partnership (VCLP), Early-stage Venture Capital Limited Partnership (ESCVLP), Australian Venture Capital Fund of Funds (AFOF), Venture Capital Management Partnership (VCMP).
 - See also: [Corporations Act 2001](#)
- Inc. (Incorporated): restricted to non-profit associations
- Ltd. (Limited): ≈ [plc](#) (UK). The suffix Ltd. may also be used by a private company limited by guarantee, such as a charity or university (these may obtain dispensation from the Registrar of Companies to operate without the suffix).
- [NL](#) (No liability): A type of mining, speculative, or research company with no right to call up the unpaid issue price of shares.
- [Pty. Ltd.](#) (Proprietary Limited Company): ≈ [Ltd.](#) (UK) ATF Trust. In Australia companies can act as a trustee for a trust.
- [Pty.](#) (Unlimited Proprietary) company with a share capital: A company, similar to its limited company (Ltd., or Pty. Ltd.) counterpart, but where the liability of the members or shareholders is not limited.

Austria

- Gen (Genossenschaft; types: Erwerbs- und Wirtschaftsgenossenschaft): ≈ [cooperative](#)
- Privatstiftung: ≈ private foundation
- Verein: ≈ [nonprofit association](#)
- [European business entities](#)
- e.U. (eingetragenes Einzelunternehmen): ≈ [sole trader](#) (UK), [sole proprietorship](#) (US)
- Kapitalgesellschaften: ≈ companies
 - [AG](#) (Aktiengesellschaft): ≈ [plc](#) (UK). Minimum capital €70,000.
 - GmbH ([Gesellschaft mit beschränkter Haftung](#)): ≈ [Ltd.](#) (UK). Minimum capital €35,000.
- Personengesellschaften: ≈ partnerships
 - *unincorporated (i.e. unregistered and without legal personality)*:
 - stG (stille Gesellschaft): ≈ partnership by estoppel (i.e., no partnership agreement)
 - GesbR (Gesellschaft des bürgerlichen Rechts): ≈ partnership by contract (i.e., formed by partnership agreement); statutes and regulations concerning Austrian companies, especially with regards to the companies register (*Firmenbuch*), do not apply.
 - *incorporated (i.e. registered and with legal personality)*:
 - [OG](#) (offene Gesellschaft): ≈ [general partnership](#)
 - [KG](#) (Kommanditgesellschaft): ≈ [limited partnership](#)
 - GmbH & Co. KG: [KG](#) in which a [GmbH](#) is the general partner.
- Obsolete:
 - Erwerbsgesellschaft: small-sized partnerships (not qualifying as [OG](#) or [KG](#), respectively. Converted into OGs or KGs as of 1. 1. 2007)
 - OEG (Offene Erwerbsgesellschaft): small general partnership
 - KEG (Kommanditerwerbsgesellschaft): small limited partnership

See also help.gv.at (Austrian government site, in German)

Belarus

Name in Belarusian	Name in Russian	Type	Note
Адкрытае акцыянернае таварыства, ААТ	Открытое акционерное общество, ОАО	≈ plc (UK), open	
Закрытае акцыянернае таварыства, ЗАТ	Закрытое акционерное общество, ЗАО	≈ plc (UK), closed	
Індывідуальны прадпрымальнік	Индивидуальный предприниматель	sole proprietorship	does not possess legal personality
Прыватнае унітарнае прадпрыемства, ПУП	Частное унитарное предприятие, ЧУП	private unitary enterprise	
Таварыства з абмежаванай адказнасцю, ТАА	Общество с ограниченной ответственностью, ООО	≈ Ltd. (UK)	

Belgium

Dutch, French or German names may be used.

- *foundations*:
 - private stichting / fondation privée: ≈ private foundation
 - stichting van openbaar nut / fondation d'utilité publique: ≈ public foundation
- coentreprises (*joint ventures*):
 - ESV (economisch samenwerkingsverband) / GIE (groupement d'intérêt économique): ≈ economic interest grouping
 - stille handelsvennootschap / société interne: ≈ contractual [joint venture](#) (i.e., no JV company is created)
 - tijdelijke handelsvennootschap / société momentanée: ≈ equity [joint venture](#) (i.e., JV company is created)
- VZW (vereniging zonder winstoogmerk) / ASBL (association sans but lucratif) / VoG (Vereinigung ohne Gewinnerzielungsabsicht): ≈ [nonprofit association](#)
- vereniging in deelneming / SEP (société en participation): ≈ equity partnership
- feitelijke vereniging / société de fait: ≈ de facto partnership, partnership by estoppel
- eenmanszaak / entreprise individuelle: ≈ [sole trader](#) (UK), [sole proprietorship](#) (US)
- VOF (vennootschap onder firma) / SNC (société en nom collectif): ≈ [general partnership](#)
- Comm.V (gewone commanditaire vennootschap) / SCS (société en commandite simple): ≈ [limited partnership](#)
- Comm.VA (commanditaire vennootschap op aandelen) / SCA (société en commandite par actions): ≈ publicly traded partnership
- BVBA (besloten vennootschap met beperkte aansprakelijkheid) / SPRL (société privée à responsabilité limitée): ≈ [Ltd.](#) (UK)
 - EBVBA (eenpersoons besloten vennootschap met beperkte aansprakelijkheid) / SPRLU (société privée à responsabilité limitée unipersonnelle): single member Ltd.
- [NV](#) (naamloze vennootschap) / [SA](#) (société anonyme): ≈ [plc](#) (UK)
- *co-operative companies*:
 - CVBA (coöperatieve vennootschap met beperkte aansprakelijkheid) / SCRL (société coopérative à responsabilité limitée): ≈ limited liability [cooperative](#)
 - CVOA (coöperatieve vennootschap met onbeperkte aansprakelijkheid) / SCRI (société coopérative à responsabilité illimitée): ≈ unlimited liability cooperative

Bosnia and Herzegovina

- d.d. (dioničko društvo): ≈ [plc](#) (UK) ≈ [AG](#) (Germany)
- a.d. (akcionarsko društvo): ≈ [plc](#) (UK) ≈ [AG](#) (Germany)
- d.n.o. (društvo s neograničenom solidarnom odgovornošću): ≈ [general partnership](#)
- d.o.o. (društvo s ograničenom odgovornošću): ≈ [Ltd.](#) (UK) ≈ [GmbH](#) (Germany)
- k.d. (komanditno društvo): ≈ [limited partnership](#)
- s.p. (samostalni preduzetnik): ≈ [Sole proprietorship](#) (UK)

Brazil

- Sociedade limitada (Ltda.): ≈ [Ltd.](#) (UK)
- [S.A.](#) (Sociedade anônima): ≈ [plc](#) (UK)
- Sociedade simples: [PLLC](#)
- Sociedade em comandita simples: ≈ ordinary limited partnership
- Sociedade em nome coletivo: ≈ [general partnership](#)
- Sociedade em conta de participação: ≈ [general partnership](#)
- Sociedade em comum: ≈ [general partnership](#)
- Cooperativa ≈ [cooperative](#)
- Empresa individual (firma individual): ≈ individual proprietorship / sole proprietorship
- Empresa Individual de Responsabilidade Limitada (EIRELI): Same as [Ltd.](#), but without partners.
- Micro empreendedor individual: ≈ individual enterprise
- Empresa pública: ≈ [Government-owned corporation](#)
- Sociedade de economia mista: ≈ [Government-owned corporation](#)
- Associação em sentido estrito (sem finalidade lucrativa): ≈ nonprofit association
- Organização não governamental: ≈ nonprofit association
- Organização da sociedade civil de interesse público: ≈ nonprofit association
- Organização social: ≈ nonprofit association
- Serviços sociais autônomos: ≈ nonprofit association
- Fundação privada: ≈ private foundation
- Fundação pública: ≈ public foundation

Brunei

There are three main types of business entity in Brunei, namely **sole proprietorship**, **partnership** and **company**. A private company contains the term "Sendirian Berhad" or "Sdn. Bhd." as part of its name; for a public company "Berhad" or "Bhd." is used

Bulgaria

- AD / АД (aktsionerno druzhestvo / акционерно дружество): [joint stock company](#) ≈ [plc](#)(UK)
- ADSITz / АДСИЦ (aktsionerno druzhestvo sus spetsialna investitsionna tsel / акционерно дружество със специална инвестиционна цел): [real estate investment trust](#)
- EAD / ЕАД (ednolichno aktsionerno druzhestvo / еднолично акционерно дружество): type of AD with a single member
- EOOD / ЕООД (ednolichno druzhestvo s ogranichena otgovornost / еднолично дружество с ограничена отговорност): type of OOD with a single member
- ET / ЕТ (ednolichen turgovetz / едноличен търговец): [sole proprietorship](#)
- OOD / ООД (druzhestvo s ogranichena otgovornost / дружество с ограничена отговорност): ≈ [Ltd.](#) (UK)
- KD / КД (komanditno druzhestvo / командитно дружество): ≈ [limited partnership](#)
- KDA / КДА (komanditno druzhestvo s aktzii / командитно дружество с акции): limited partnership with shares
- SD / СД (subiratelno druzhestvo / събирателно дружество): ≈ [general partnership](#), but having [legal personality](#)

Cambodia

- SP (Sole Proprietorship)
- GP (General Partnership)
- LP (Limited Partnership)
- SM Pte Ltd. (Single Member Private Limited Company):
- Pte Ltd. (Private Limited Company): ≈ [private limited company ([Ltd.](#))] (UK)
- Plc Ltd. (Public Limited Company): ≈ [plc](#) (UK)
- PEEC (Public Establishment with Economic characteristics)
- State Company: ≈ [plc](#)
- State Joint Venture Company: ≈ [plc](#)
- Import Export Co., Ltd

Canada

In Canada entities can be incorporated under either federal or provincial (or territorial) law. [Unlimited liability corporations](#) can be formed in Alberta "AULC" and Nova Scotia "NSULC". For U.S. tax purposes the ULC is classified as a disregarded entity. The word or expression "Limited", *Limitée*, "Incorporated", *Incorporée*, "Corporation" or *Société par actions de régime fédéral* or the corresponding abbreviation "Ltd.", *Ltée*, "Inc.", "Corp." or *S.A.R.F.* forms part of the name of every entity incorporated under the [Canada Business Corporations Act](#) (R.S., 1985, c. C-44). ≈ Ltd. or Plc (UK) As an exception, entities registered prior to 1985 may continue to be designated *Société commerciale canadienne* or by the abbreviation *S.C.C* Under the [Canada Cooperatives Act](#) (1998, c. 1), a co-operative must have the word "cooperative", "co-operative", "coop", "co-op", *coopérative*, "united" or "pool", or another grammatical form of any of those words, as part of its name. Unlike in many other Western countries, Canadian businesses generally only have one form of incorporation available. The aforementioned AULC and NSULC are generally not used as operating business structures, but are instead used to create favorable tax positions for either Americans investing in Canada or vice versa.

Rather, Canadian businesses are generally formed under one of the following structures:

- SP (Sole Proprietorship): No formal business structure is established
- GP (General Partnership): Either a formal structure with a partnership agreement, or an informal structure, in which case the Partnerships Act for the province will apply
- LP (Limited Partnership): An investment structure, limiting both the liability and the participation of the investor. An investor who takes an active role will be deemed a general partner, and become exposed to unlimited liability.
- Corporation
- Joint Venture: A business activity shared by two or more business entities. The joint venture's activities must be finite in terms of either time or scope.

Chile

- SpA (Sociedad por acciones): Disregarded entity with shares (sole shareholder)
- SRL (Sociedad de Responsabilidad Limitada) – LLC (Partnership) US purposes
- EIRL (Empresa Individual de Responsabilidad Limitada): individual enterprise with limited liability
- S.A. (Sociedad Anónima): ≈ plc (UK)
- S.G.R. (Sociedad de Garantía Recíproca)
- LTDA. (Sociedad de responsabilidad limitada): ≈ Ltd. (UK)

China

- 有限公司 (*Yǒuxiàn Gōngsī*): ≈ [Ltd.](#) (UK). See also [Partnership \(China\)](#).
- 股份有限公司 (*Gǔfèn Yǒuxiàn Gōngsī*): ≈ [plc](#) (UK), [joint-stock company](#), [corporation](#).
- 无限责任公司 (*Wúxiàn Zérèn Gōngsī*): ≈ [unlimited liability company](#).
- 有限责任公司 (*Yǒuxiàn Zérèn Gǔfèn Gōngsī*): ≈ share-holding limited liability company.

Colombia

- **S.A.** (Sociedad Anónima): ≈ [plc](#) (UK), [Corporation](#) (US)
- **S.A.S.** (Sociedades por Acciones Simplificada): Similar to the French S.A.S (*société par actions simplifiée*)
- **Ltda.** (Sociedad de Responsabilidad Limitada): ≈ [Ltd.](#) (UK), [LLC](#) (US)
- **S.C.** (Sociedad Colectiva): [General partnership](#)
- **S. en C.** (Comandita Simple): [Limited partnership](#)
- **S.C.A.** (Comandita por Acciones): Publicly traded partnership
- **E.U.** (Empresa Unipersonal): [Sole proprietorship](#)

Costa Rica

- **S.A.** (Sociedad Anónima): ≈ [plc](#) (UK), [Corporation](#) (US)
- **S.R.L.** (Sociedad de Responsabilidad Limitada): ≈ [Ltd.](#) (UK), [LLC](#) (US)

Croatia

Types of legal person business entities:

- **d.d.** (dioničko društvo): ≈ [plc](#) (UK)
- **d.o.o.** (društvo s ograničenom odgovornošću): ≈ [Ltd.](#) (UK); minimum capital: [HRK20,000](#)
- **j.d.o.o.** (jednostavno društvo s ograničenom odgovornošću): simple Ltd.; minimum capital: HRK 10 (same liabilities as an Ltd., but annually has to set aside 25% of profit to collect enough equity capital to become d.o.o.)
- **j.t.d.** (javno trgovačko društvo): ≈ [general partnership](#)
- **k.d.** (komanditno društvo): ≈ [limited partnership](#)
- **GIU** (gospodarsko interesno udruženje): economic interest grouping
- **zadruga**: [cooperative](#)

Types of natural person business entities:

- **obrt**: ≈ [sole proprietorship](#); several types: *slobodni*, *vezani*, and *povlašteni obrt* (free, tied, and privileged proprietorship registered according to profession; tied and privileged proprietorships are those only master craftsmen can register,) *paušalni obrt*, *obrt-dohodaš*, *obrt-dobitaš* (flat-rate proprietorship, income tax p., profits tax p.; these are registered according to the type of taxation; first two are obligated to pay income tax and the last one is obligated to pay profits tax), *sezonski obrt* (seasonal proprietorship, that runs for a limited number of months during a year)
- **ortakluk**: partnership of two or more sole proprietors
- **slobodna djelatnost**: free profession; [self-employment](#) but only for certain types of professions: e.g. artists, journalists, lawyers, etc.; [freelancing](#) (similar to sole proprietors in their obligations)
- **domaća radinost** and **sporedno zanimanje**: home business and side profession; limited forms of self-employment aimed at registering supplementary income from, say, small repairs or hobbies
- **OPG** (obiteljsko poljoprivredno gospodarstvo): family run agricultural business

Czech Republic

- a.s., akc. spol. (Akciová společnost): ≈ plc (UK). Minimum share capital CZK 2 000 000. Must have a supervisory board in addition to the management board.
- s.r.o., spol. s r.o. (Společnost s ručením omezeným): ≈ Ltd. (UK) Minimum share capital CZK 1
- v.o.s. (veřejná obchodní společnost): ≈ general partnership
- k.s. (komanditní společnost): ≈ limited partnership
- o.p.s. (obecně prospěšná společnost): ≈ One of the legal forms for non-governmental non-profit organizations
- živnost: ≈ Sole proprietorship
- s.p. (státní podnik): ≈ state enterprise
- příspěvková organizace: ≈ subsidized organization
- z.s. (zapsaný spolek) ≈ Voluntary association. Formerly o.s. (Občanské sdružení.)

Denmark

- Enkeltmandsvirksomhed: [sole proprietorship](#)
- Forening: ≈ [association](#)
- I/S (Interessentskab): ≈ [general partnership](#).
- IVS (Iværksætterselskab): [private limited company](#) startup with limited equity capital. Must use 25% of profit to collect enough equity capital to become an ApS.
- ApS (Anpartsselskab): [private limited company](#).
- A/S (Aktieselskab): [public limited company](#).
- K/S (Kommanditselskab): [limited partnership](#)
- P/S (Partnerselskab *or* Kommanditaktieselskab): [partnership limited by shares](#)
- A.M.B.A. (Andelsselskab med begrænset ansvar): limited liability [co-operative](#).
- F.M.B.A. (Forening med begrænset ansvar): limited liability [voluntary association](#).
- S.M.B.A. (Selskab med begrænset ansvar): [limited liability company](#).
- Partsrederi: A form of combined and continued ownership of a merchant vessel.
- Erhvervsdrivende fond: [commercial foundation](#)
- G/S (Gensidigt selskab): [mutual organization](#)

Dominican Republic

- C. por A. (Compañía por Acciones), also abbreviated CXA
- S.A. (Sociedad Anónima): ≈ [public limited company](#)
- S.A.S (Sociedad Anónima Simplificada): ≈ [(Simplified public limited company)]
- SRL. (Sociedad de Responsabilidad Limitada): ≈ [Limited Liability Company](#)
- EIRL. (Empresa Individual de Responsabilidad Limitada): ≈ [(Sole proprietor Limited Liability Company)]
- Sociedad En Comandita Simple.

Ecuador

- S.A. (Sociedad Anónima): \approx [public limited company](#)
- C.A. (Compañía Anónima)
- Cía. Ltda. (Compañía Limitada): \approx [Limited Liability Company](#)
- EP (Empresa Pública)

Egypt

- SAE (Sharikat al-Mossahamah) ≈ [plc](#) (UK). Minimum capital [EGP](#) 250,000.
- LLC (Limited Liability Company) ≈ [Ltd.](#) (UK). No Minimum capital .
- Sharikat Tadamun ≈ شراكة عامة [general partnership](#)
- Sharikat Tawssiyah Bassita ≈ شراكة محدودة [limited partnership](#)
- Sharikat Tawssiyah Belashom ≈ [LLP](#)

Estonia

- FIE (Füüsilisest isikust ettevõtja): ≈ sole trader (UK), sole proprietorship (US)
- Partnerships:
 - UÜ (Usaldusühing): ≈ limited partnership
 - TÜ (Täisühing): ≈ general partnership
- Companies:
 - OÜ (Osaühing): ≈ (Ltd.) private limited company (UK), (LLC) limited liability company (US)
 - AS (Aktsiaselts): ≈ (PLC) public limited company (UK), corporation (US)
- Tulundusühistu: ≈ commercial association
- MTÜ (Mittetulundusühing) ≈ nonprofit organization

Ethiopia

- PLC (Private limited company Amharic ሃላፊነቱ የተወሰነ የግል ማህበር)
- SC (Share company Amharic አክሲዩን ማህበር)
- CS (cooperative societies Amharic ህብረት ስራ ማህበራት)
- PE or PC (public enterprises or public corporations Amharic የመንግስት ልማት ድርጅቶች or ኮርፖሬሽን)

European Economic Area (including the European Union)

- Partnerships:
 - [EEIG](#) (European Economic Interest Grouping): an EU legal entity designed to enable cross-border cooperation between companies. It has [unlimited liability](#) and is not liable for [corporation tax](#).
- Companies:
 - [SCE](#) (Societas Cooperativa Europaea): a European [Cooperative](#) (*Societas Cooperativa Europaea* is Latin for "European Cooperative Society").
 - [SE](#) (Societas Europaea): a European (Public) Limited Company (*Societas Europaea* is [Latin](#) for "European Company").
 - *(proposed)* [SPE](#) (Societas Privata Europaea): a European private limited company, corresponding to [Ltd.](#), [GmbH](#), etc. This form of company is currently being proposed by the [European Commission](#).

An SE or SCE may be created by registration in any of the EU/EEA Member States, and is subject to the [European Company Statute](#). It may relocate its registered office to any other EU/EEA Member State with minimal formalities.

Finland

General economic entities

- Ay (avoin yhtiö, [Swedish: öppet bolag](#)): ≈ [general partnership](#) (use optional)
- Ky (kommandiittiyhtiö, [Swedish: kommanditbolag, Kb](#)): ≈ [limited partnership](#)
- Oy ([osakeyhtiö](#), [Swedish: aktiebolag, Ab](#)): ≈ [Ltd.](#) (UK). Minimum [share capital](#) €2500.
- Oyj ([julkinen osakeyhtiö](#), [Swedish: publikt aktiebolag, Abp](#)): ≈ [plc](#) (UK)
- osk (osuuskunta, [Swedish: andelslag, Anl.](#)): ≈ [cooperative](#)
- T:mi (toiminimi), Yksityinen elinkeinonharjoittaja ([Swedish: firma/F:ma, enskild näringsidkare](#)): [sole proprietorship](#) (use optional)

The abbreviations are usually in Finnish, but [Swedish](#) names may also be used either as is or in combination with Finnish, e.g. *Oy Yritys Ab*.

Non-profit entities

- [rekisteröity yhdistys](#), abbr. ry ([Swedish: förening](#), abbr. rf): registered [association](#), capable of acting as a legal person
- rekisteröity puolue, abbr. rp ([Swedish: registrerat parti](#)): registered political party
- säätiö, abbr. rs ([Swedish: stiftelse](#)): foundation
- uskonnollinen yhdyskunta ([Swedish: religionssamfund](#)), religious community
- voluntary associations chartered by statute law (e.g. Finnish [Red Cross](#), [National Defence Training Association of Finland](#), [Finnish Bar Association](#))

For-profit entities of public law

- valtion liikelaitos ([Swedish: statens affärsverk](#)): commercial government agency, expected to fund themselves, but debts directly backed by state funds—distinguished from regular companies where the government owns stock. (See: [List of Finnish government enterprises](#))
- kunnallinen liikelaitos ([Swedish: kommunal affärsverk](#)): municipal enterprise, similar as previous but run by a [municipality](#)
- [paliskunta](#): a reindeer herding corporation, governed like a stock company except that the "stocks" are reindeer

Economic entities for special purpose

- asunto-osakeyhtiö ([Swedish: bostadsaktiebolag](#)), a limited liability company for the ownership, construction and maintenance of an apartment building
- julkinen keskinäinen vakuutusyhtiö, abbreviated jy ([Swedish: publikt ömsesidigt försäkringsbolag](#)), public mutual insurance company
- keskinäinen kiinteistöosakeyhtiö ([Swedish: ömsesidiga fastighetsaktiebolag](#)), a limited liability company for the ownership, maintenance and construction of real property.
- keskinäinen vakuutusyhtiö ([Swedish: ömsesidigt försäkringsbolag](#)), mutual insurance company
- laivaisännistöyhtiö ([Swedish: partrederi](#)), a type of general partnership for the owning of a [merchantman](#)
- säästöpankki ([Swedish: sparbank](#)), a type of [loans and savings association](#)

Real estate law corporations

In the corporations of real estate law, the ownership or membership may be vested either in the real property or in a legal or natural person, depending on the corporation type. In many cases, the membership or ownership of such corporation is obligatory for a person or property that fulfils the legal requirements for membership or wishes to engage in certain activities.

- keskivedenkorkeuden muuttamista varten perustettu yhteisö ([Swedish: Sammanslutning som bildas för höjning av medelvattenståndet](#)), a corporation of water law for the permanent change of the median water level
- ojitusyhteisö ([Swedish: dikningssammanslutning](#)), a corporation of water law for the construction and maintenance of ditches
- säännöstely-yhteisö ([Swedish: regleringssammanslutning](#)), a corporation of water law for the regulation of water level in a body of water
- tiekunta ([Swedish: väglag](#)), a type of limited-liability corporation for the maintenance of private road

- uittoyhteisö ([Swedish](#): *flottningsammanslutning*), a corporation of water law for timber-floating
- vesioikeudellinen yhteisö ([Swedish](#): *vattenrättslig sammanslutning*), a corporation of water law for a project that involves economic use of bodies of water
- yhteisalue ([Swedish](#): *samfälliga område*), a corporation for the maintenance of a real property jointly used by several other properties or persons
- yhteismetsä ([Swedish](#): *samfällad skog*), a jointly owned forest
- osakaskunta (historically "jakokunta"), a [partition unit](#), i.e. a corporation for maintenance of the commons.

In addition to native types, European Union types are implemented:

- SE (Eurooppayhtiö), [European Company](#)
- SCE (Eurooppaosuuskunta), [European Cooperative Society](#)
- EEIG (Eurooppalainen taloudellinen etuyhtymä, [Swedish](#): *europeisk ekonomisk intressegruppering*), [European Economic Interest Grouping](#)

France

- Micro-entreprise: special framework for [minute businesses](#), a recent addition to French business law - with both revenue and pre-tax net income caps, of which Auto-entrepreneur (below) is a special case
- [Freelancers](#), individual [independent contractors](#):
 - Auto-entrepreneur: ≈ [self-employed](#) (UK), [independent contractor](#) (US), a recent addition to French business law -with both a revenue cap and a specific set of derogatory [income tax](#) rates
 - Profession libérale: ≈ [sole proprietorship](#) such as a [medical practice](#), an enduring entity stemming from the protected status designed for "[liberal professions](#)" with [unlimited personal liability](#)
 - [Sociétés d'exercice libéral](#) ^[fr]: the incorporated equivalent of the latter, sole shareholder [limited liability](#) being key
 - EI (Entreprise individuelle/entreprise en nom personnel):
- [Investment funds](#)/companies:
 - FCP ([Fond commun de placement](#)): unincorporated investment fund
 - Société d'investissement à capital fixe: ≈ [investment trust](#) (UK); [closed-end fund](#)(CEF), closed-end company (US); listed investment company (LIC) (Au)
 - SICAV (Société d'investissement à capital variable): ≈ investment company with variable capital (ICVC), [open-ended investment company](#) (OEIC) (UK); [mutual fund](#), open-end company (US)
- GIE (Groupement d'intérêt économique): economic interest grouping
- Association: ≈ [nonprofit association](#)
 - Association non-déclarée: ≈ unincorporated association (UK)
 - Association déclarée: ≈ incorporated association (Au)
- Partnerships (*société de personnes*):
 - SEP (Société en participation): ≈ equity partnership
 - SNC (Société en nom collectif): ≈ [general partnership](#) (GP)
 - SCS (Société en commandite simple): ≈ [limited partnership](#) (LP)
 - SCA (Société en commandite par actions): ≈ publicly traded partnership (PTP) (US)
 - SCI (Société Civile Immobilière): ≈ [French property company \(SCI\)](#)
- Companies (*société de capitaux*):
 - share companies (both partnership and company)
 - [SARL](#), SàRL (Société à responsabilité limitée): ≈ private limited company ([Ltd.](#)) (UK), [limited liability company](#) (US)
 - EURL (Entreprise unipersonnelle à responsabilité limitée): ≈ single shareholder limited company (SME Pvt) (UK)
 - stock companies (*société par actions*)
 - [SA](#) (Société anonyme): ≈ public limited company ([plc](#)) (UK), [corporation](#)(US/Can)
 - [SCOP](#) (Société coopérative de production): ≈ cooperative corporation (Can)
 - SEM (Société d'économie mixte): ≈ [government-owned corporation](#)
 - [SAS](#) (Société par actions simplifiée): ≈ unlisted public company (Au), close corporation (CC) (S. Africa), private corporation (Can); often used for [subsidiaries](#); minimum of one director and two members/shareholders; no limit on share capital; liability can be restricted to director; no "one share – one vote" principle
 - SASU (U- unipersonnelle): limited liability, sole shareholder [Ltd. company](#)(UK) or single member close corporation

Germany

- individuals
 - *Einzelunternehmen*: individual entrepreneur ≈ sole trader (UK), [sole proprietorship](#); only professional services, agriculture and forestry as well as small commercial businesses
 - *Eingetragener Kaufmann* (male/both genders)/*eingetragene Kauffrau* (female) (e.K./e.Kfm./e.Kfr.): registered merchant ≈ sole trader (UK), [sole proprietorship](#)(US); individual entrepreneur with commercial business (*Handelsgewerbe*)
- partnerships (*Personengesellschaften*)
 - *Gesellschaft bürgerlichen Rechts* (GbR), *BGB-Gesellschaft*: simple partnership; no minimum capital, two or more partners, unlimited liability of partners, no commercial business (*Handelsgewerbe*) that is not small.
 - *nicht-ingetragener Verein*: un-incorporated [association](#); non-commercial/idealistic purposes only; similar to *e.V.*
 - commercial partnerships (*Personenhandelsgesellschaften*)
 - *Offene Handelsgesellschaft* (OHG): literally "open business company" ≈ [general partnership](#): no minimum capital, unlimited liability of partners; GbR with commercial business (*Handelsgewerbe*)
 - *Kommanditgesellschaft* (KG) ≈ [limited partnership](#)
 - In case the general partner is a limited company, the legal form of the general partner must be included in the name of the company, resulting in combined legal forms such as:
 - GmbH & Co. KG: the general partner is a GmbH
 - AG & Co. KG: the general partner is an AG
 - GmbH & Co. OHG: each of the general partners are a GmbH
 - *Partnerschaftsgesellschaft* (PartG): partnership company; only for professional services
 - *Partnerschaftsgesellschaft mit beschränkter Berufshaftung* (PartGmbH): partnership company with limited professional liability ≈ limited liability partnership (US); only for professional services
 - *Partenreederei*: combined and continued ownership of a single merchant vessel; no longer available for new businesses since 24 April 2013.
- companies
 - *eingetragener Verein* (*e.V.*): incorporated [association](#); non-commercial/idealistic purposes only, commercial business cannot be the main purpose of the *e.V.*
 - *altrechtlicher Verein/rechtsfähiger Verein* (*r.V.*): [association](#) established before 1 January 1900; extremely rare
 - *wirtschaftlicher Verein*: commercial purpose, established by public grant; rare
 - Companies limited by shares (equity) (*Kapitalgesellschaften*)
 - *Kommanditgesellschaft auf Aktien* (KGaA): ≈ publicly traded partnership (US); although it is a company limited by shares, the KGaA has at least one general partner whose liability is not limited
 - As with the KG, the legal form of the general partner must be included if it is another limited company, resulting in combined legal forms such as:
 - GmbH & Co. KGaA: the general partner is a GmbH
 - AG & Co. KGaA: the general partner is an AG
 - *Gesellschaft mit beschränkter Haftung* (GmbH; German: ['ge:embe: ha:]): company with limited liability ≈ [private limited company](#) (Ltd.) (UK), [limited liability company](#) (LLC) (US); at least one shareholder; minimum equity €25,000.
 - The "mit beschränkter Haftung (mbH)" suffix (German: ['embe: ha:], "with limited liability") is sometimes added to the name of a firm that already ends in "-gesellschaft" ("company"), e.g., "Mustermann Dental-Handelsgesellschaft mit beschränkter Haftung" ("dental trading company with limited liability"), which would be abbreviated as "Mustermann Dental-Handelsgesellschaft mbH".
 - *Unternehmergesellschaft (haftungsbeschränkt)* (UG (*haftungsbeschränkt*)): literally "entrepreneurship company (with limited liability)": identical to GmbH but with a minimum capital of €1 (times the number of shares); part of earnings needs to remain in the company to reach a minimum equity of €25,000.

- *Aktiengesellschaft* (*AG*): literally "stock company" ≈ [public limited company](#)(plc) (UK), corporation (US); minimum seven Minimum capital €50,000; the word *haftungsbeschränkt* ("with limited liability") may not be abbreviated
- *eingetragene Genossenschaft* (*e.G.*): registered [cooperative](#)
- *Körperschaft des öffentlichen Rechts*: corporation under public law; main purpose is non-commercial, part of public administration
- others
 - *Stiftung* ≈ (private) [foundation](#), [trust](#)
 - *Stiftung des öffentlichen Rechts*: foundation under public law; main purpose is non-commercial, part of public administration
 - *Anstalt des öffentlichen Rechts*: institution under public law; main purpose is non-commercial, part of public administration

Greece

- A.E. (Anónimi Etaireía / Ανώνυμη Εταιρεία, A.E.): ≈ [plc](#) (UK), minimum capital €24,000
 - A.V.E.E. (Anónimi Viomichanikí Emborikí Etaireía / Ανώνυμη Βιομηχανική Εμπορική Εταιρεία, A.B.E.E.)
- E.E. (Eterórrithmi Etaireía / Ετερόρρυθμη Εταιρία, E.E.): [limited partnership](#)
- E.P.E. (Etaireía Periorisménis Efthínis / Εταιρεία Περιορισμένης Ευθύνης, E.Π.Ε.): ≈ [Ltd.](#) (UK), no minimum capital
 - M.E.P.E. (Monoprósopi Etaireía Periorisménis Efthínis / Μονοπρόσωπη Ε.Π.Ε., Μ.Ε.Π.Ε.): type of E.P.E. with a single member
- O.E. (Omórrithmi Etaireía / Ομόρρυθμη Εταιρεία, O.E.): [general partnership](#)
 - O.V.E.E. (Omórrithmi Viomichanikí Emborikí Etaireía / Ομόρρυθμη Βιομηχανική Εμπορική Εταιρεία, O.B.E.E.)
- I.K.E. (Idiotiki Kefalaíouchiki Etaireía / Ιδιωτική Κεφαλαιουχική Εταιρεία) = Private Company, minimum capital=€0. The shares do not take the form just of capital but also warranties, labor offer etc. This form is a composite form between A.E. E.P.E and O.E. which is greatly affected by the Articles of Incorporation.

Guatemala

- y Cía. S. C. (Sociedad Colectiva)
- y Cía. S. en C. (Sociedad en Comandita Simple)
- Cía. Ltda. (Sociedad de Responsabilidad Limitada)
- S. A. (Sociedad Anónima)
- Cía. S. C. A (Sociedad en Comandita por Acciones)

Haiti

- Standardized Company; Legal Form, Sociedad Anónima (SA) – Stock Corporation; Minimum Capital Requirement, 25,000

Hong Kong

- Ltd (Limited/有限公司): may denote either a [private](#) or [public company](#) limited by shares, or a [company limited by guarantee](#). Under the Companies Ordinance, the name of a Hong Kong incorporated company may be registered in English, Chinese, or both.
- Unltd or Ultd (Unlimited/無限公司): similar to a limited liability company (Ltd) but whose members or shareholders do not benefit from limited liability should the company ever go into formal [liquidation](#). It is not a requirement under company law to add or state the word or designation Unlimited (無限公司) or its abbreviations (Unltd or Ultd) at the ending of its legal company name, and most [unlimited companies](#) do not.

Hungary

In Hungary, business entities are mainly regulated by the Companies Act of 2006, the Companies Registration Act of 2006 and the new Civil Code of 2013. All companies are required to indicate their type in their name.

Name	Type	Notes
e.v. (egyéni vállalkozó)	sole trader	must be a natural person
e.c. (egyéni cég)	sole venture	a company registered by and consisting of one sole trader
bt. (betéti társaság)	limited partnership	requires one general partner with unlimited liability and one or more members with limited liability
kkt. (közkereseti társaság)	general partnership	all members have unlimited liability
kft. (korlátolt felelősségű társaság)	limited liability company	company without stocks, the most common company type in Hungary
kht. (közhasznú társaság)	community interest company	abolished in 2009, must operate as nonprofit company instead
kv. (közös vállalat)	joint venture	abolished in 2006
rt. (részvénytársaság)	joint-stock company	replaced by Zrt. and Nyrt. in 2006
Nyrt. (nyilvánosan működő részvénytársaság)	public limited company	must be listed on a stock exchange
Zrt. (zártkörűen működő részvénytársaság)	privately held company	not listed on stock exchange, otherwise the same as Nyrt.
szöv. (szövetkezet)	cooperative	
egyesülés	interest grouping	national version of European Economic Interest Grouping / EEIG

Iceland

Name	Type	Notes
ehf. einkahlutafélag	≈ Ltd. (UK)	Minimum capital: ISK 500,000 (£2,750; €3,260; \$4,250). Minimum shareholders : 1.
einstaklingsfyrirtæki	sole proprietorship	
hf. hlutafélag	≈ plc (UK)	Minimum capital: ISK 4,000,000 (£22,000; €26,100; \$34,000). Minimum shareholders : 2.
ohf. opinbert hlutafélag	government-owned corporation	
saf. samlagsfélag	≈ limited partnership	
sv. samvinnufélag	cooperative	
sam. samsteypa	conglomerate	
sf. sameignarfélag	≈ general partnership	
sfs. sjálfseignarstofnun	non-profit organization	Minimum capital: ISK 1,000,000 (£5,500; €6,520; \$8,500).

India

Main article: [Indian company law](#)

- Sole Proprietorship – A sole proprietorship, also known as a trader firm or proprietorship, is a business firm that is owned and run by one individual. A sole proprietor may use a trade name or business name other than his or her name. Registration not required – In summary, biggest advantage is quick formation and low compliances. However, the biggest disadvantage is unlimited liability.
- Partnership – liability is joint and unlimited. Registration not compulsory.
 - Active partners take part in day-to-day operations of the business, in addition to investing in it. Active partners are entitled to a share of the enterprise's profits.
 - Sleeping partners invest in the business and are entitled to a share of its profits, but do not participate in day-to-day operations.
- [Limited Liability Partnership](#) – Liability is limited
- [HUF \(Hindu Undivided Family\)](#) – businesses owned by a [joint family](#) belonging to [Hindu](#) religion. Even though [Jain](#) and [Sikh](#) families are not governed by the Hindu law, they can still form a HUF.
- [Cooperative](#)
- Dormant company – A company which has been created for a future project or for holding assets including intellectual property of the company
- [Family Owned Business](#)
- Pvt Ltd (Private Limited Company): ≈ [Ltd](#) (UK) – May have 2–200 shareholders; shares are held privately and cannot be offered to public.
- Small company – A company other than a public company whose paid up share capital is not more than ₹ 50 lakh and turnover does not exceed ₹ crore.
- Ltd (Public Limited Company): ≈ [plc](#) (UK)
- Public Sector Undertaking (PSU) – Alternatively known as Public Sector Enterprise (PSE). It may be public limited company listed on stock exchanges with major ownership by a state government or a central government of India or it may be unlisted entity with major ownership by a state government or a central government of India. Some of these entities are formed as business entities through special legislation, where these entities are governed by the statutes of these legislation and may or may not be governed by company laws like a typical business entity.
- One-person company – It is a type of private company which can have only one director and member.
- [Unlimited Company](#) – A company, similar to its limited company (Ltd, or Pvt Ltd) counterpart, but where the liability of the members or shareholders is not limited.
- [Incorporation Company](#) – Incorporation is the formation of a new corporation. The corporation may be a business, a non-profit organization, sports club, or a government of a new city or town.

Indonesia

- Yayasan: [foundation](#)
- UD (Usaha Dagang): [sole proprietorship](#)
- Fa (Firma): a partnership firm for the purpose of dealing with third parties.
- Koperasi: a [cooperative](#), where the clients/customers are also the owner
- Maatschap (Persekutuan Perdata): a professional partnership, where the partners are treated as natural persons for tax and liability purposes e.g. Kantor Akuntan Publik Siddharta, Siddharta & Wijaya.
- Persekutuan Komanditer (Dutch: CV – Commanditaire Vennootschap): [limited partnership](#)
- Perum (Perusahaan Umum), Perjan (Perusahaan Jawatan): state-owned entities e.g. Perum Peruri, Perjan Rumah Sakit Fatmawati
- Persero: state-owned or majority state-owned PT Tbk or PT, e.g. PT Bank Mandiri (Persero) Tbk
- PT (Perseroan Terbatas): ≈ [Ltd.](#) (UK), e.g. PT Astra Honda Motor
- PT Tbk (Perseroan Terbatas Terbuka or Perseroan Terbuka): ≈ [plc](#) (UK). Listed on the [Indonesia Stock Exchange](#), e.g. PT Multi Bintang Indonesia Tbk. Formerly also [DutchNV](#) ([Naamloze Vennootschap](#))

Iran

-) شرک ت سهامی عام (*Sherkat Sahami Am*): ≈ [plc](#) (UK), public
-) شرک ت سهامی خاص (*Sherkat Sahami Khas*): ≈ [plc](#) (UK), private
-) شرک ت بامسئولیت محدود (*Sherkat ba Masouliyat Mahdoud*): ≈ [Ltd.](#) (UK)
-) شرک ت مذ تلط غیر سهامی (*Sherkat Mokhtalet Gheyr Sahami*): ≈ [limited partnership](#)
-) شرک ت مذ تلط سهامی (*Sherkat Mokhtalet Sahami*): mixed joint-stock partnership
-) شرک ت ت ضامنی (*Sherkat Tazamoni*): ≈ [general partnership](#)
-) شرک ت ن سببی (*Sherkat Nesbi*): proportional liability partnership
-) شرک ت تعاونی تولید و مصرف (*Sherkat Ta'avoni Tolid va Masraf*): production and consumption cooperative

Ireland

Situation in [Ireland](#) is similar to [United Kingdom](#) below, though without the class *Community Interest Company*. There were two forms of Company Limited by Guarantee, but only the form *without a share capital* is now used. [Irish](#) names may also be used, such as *cpt* (cuideachta phoiblí teoranta) for plc, and *Teo* (Teoranta) for Ltd.

- Limited Company – Four types:
 - Private company limited by shares – If company is wound up, members' liability is limited to the amount, if any, unpaid on the shares they hold. Maximum number of members in the Republic of Ireland is 99.
 - Company limited by guarantee not having a share capital – Public company. Must have at least seven members. Members' liability limited to amount they have undertaken to contribute to company assets. If wound up, liability does not exceed amount specified in memorandum. If a guarantee company does not have a share capital, members are not required to buy shares (such as charities).
 - Company limited by guarantee having a share capital – As with a private company if the maximum number of members is 99. Members have liability either for the amount, if any, that is unpaid on the shares they hold, or for the amount they have undertaken to contribute to company assets, in the event that it is wound up.
 - A public limited company. Must have at least seven members. Liability is limited to the amount, if any, unpaid on shares they hold. Unlawful to issue any form of prospectus except in compliance with the Companies Acts 1963–2006. Nominal value of Company's allotted share capital must satisfy specified minimums which must be fully paid before company commences business or exercises any borrowing powers.
- Single Member Company – Private company limited by shares or a guarantee company having a share capital, which is incorporated with one member, or whose membership is reduced to one person. Must have at least two directors and one secretary. Sole member can dispense with holding General Meetings including Annual General Meetings.
- Unlimited Company – No limit on liability of members. Creditors may have recourse to shareholders for unpaid liabilities of the company. Must have at least two shareholders.
- Undertakings for Collective Investment in Transferable Securities (UCITS) – Public limited companies formed under EU Regulation and the Companies Acts 1963–2006. Sole object of a UCIT is collective investment in transferable securities of capital raised from the public that operates on the principle of risk-spreading. Central Bank of Ireland must approve all registrations of UCITS.

Israel

- B.M./BM/מ"עב (Be'eravon Mugbal) literally: by limited liability/warranty, usually translated "Ltd." in English, pronounced "BE'AM" in Hebrew.
- Company (corporation) – Formed and registered in Israel in accordance with Israeli law. Most companies limit liability of their members in the form of shares. In this case the term "Limited" or the abbreviation "Ltd." must appear as part of the full name of the company.
 - Private Company, 1–50 shareholders, 1 director, may not offer or sell stock or debentures to the public. Articles must contain restriction on transfer of shares.
 - Public Company, minimum 7 shareholders, may offer stock or debentures to the public after issuing a prospectus with specified information. Must publish annual report that includes audited financial statements and directors' report, filed with Register of Companies, available to the public.
- Foreign Company (branch) – Company formed overseas may have a branch or local office in Israel. Must register as a foreign company with Register of Companies within one month of its establishment. If the company uses "limited" as part of its name, it must display its name and the country where it is formed in every invoice, letter, announcement, advertisement, or other official publication. No requirement to publish financial statements of a private company.
- Partnership – Entity that consists of persons who contract to form a partnership. Personal liability of the partners is not limited unless they are limited partners of limited partnerships. A foreign partnership is also permitted to do business in Israel.
- Self-employed – A self-employed person works entirely for him/herself and is entirely liable for the business. Same rules of registration apply.
- Cooperative – Entity found mainly in agriculture (such as a kibbutz or moshav), or transportation, or certain types of marketing operations associated with agricultural products.
- Non profit organization – Mainly academic institutions, hospitals, charitable organizations, and municipalities. Non profits are subject to a special law governing their formation and operations.

Italy

- Forme individuali:
 - Artigiano
 - Lavoratore autonomo
 - Libero professionista
 - Imprenditore ≈ [sole trader](#) (UK), [sole proprietorship](#) (US)
- Società di persone (Partnerships):
 - S.s. (Società semplice): ≈ [general partnership](#) (non commercial)
 - S.n.c. (Società in nome collettivo): ≈ [general partnership](#) (commercial)
 - S.a.s. (Società in accomandita semplice): ≈ [limited partnership](#)
- Società di capitali (Companies):
 - S.p.a. (Società per azioni): ≈ [plc](#) (UK), [corporation](#) (US)
 - S.a.p.a. (Società in accomandita per azioni): ≈ publicly traded partnership
 - S.c.p.a. (Società consortile per azioni)
 - S.c.a.r.l. (Società consortile a responsabilità limitata)
 - S.r.l. (Società a responsabilità limitata): ≈ [Ltd.](#) (UK), [LLC](#) (US)
- Cooperative:
 - S.c.r.l. (Società cooperativa a responsabilità limitata) cooperative limited (liability) company

Japan

Business corporations are referred to as *kaisha* (会社) and are formed under the [Companies Act](#) of 2005. There are currently (2015) 4 types and each of them has legal personality:

- 株式会社 ([kabushiki-kaisha](#) or *kabushiki-gaisha*, "K.K.") – lit. "stock company", the most typical form of business corporation.
- 有限会社 ([yūgen-kaisha](#) or *yūgen-gaisha*, "Y.K.") – lit. "limited company", a close corporation form for smaller businesses, abolished in 2006
- 合同会社 ([gōdō-kaisha](#) or *gōdō-gaisha*, "G.K.") – lit. "amalgamated company", a close corporation form similar to the American LLC, introduced in 2006, used instead of abolished "Y.K."
- 合名会社 ([gōmei-kaisha](#) or *gōmei-gaisha*, "GMK") – corporation similar to a general partnership
- 合資会社 ([gōshi-kaisha](#) or *gōshi-gaisha*, "GSK") – corporation similar to a limited partnership

Partnerships are referred to as *kumiai* (組合). Each of these 4 types has no legal personality though other corporations, which include "*kumiai*" in their name, have:

- 任意組合 (*nin'i kumiai*, "NK") – general partnership (Civil Code)
- 匿名組合 ([tokumei kumiai](#), "TK") – anonymous partnership, an investment bilateral contract (Commercial Code, Book 2 Ch.4 Article 535 et seq)
- 投資事業有限責任組合 ([tōshi jigyō yūgen sekinin kumiai](#)) – limited partnership for investment (Limited Partnership for Investment Act 1998, Rev.2004)
- 有限責任事業組合 ([yūgen sekinin jigyō kumiai](#)) – similar to a Limited Liability Partnership (Limited Liability Partnership Act of 2005)

Jordan

- Partnership (*General Partnership Company*).
- Limited Liability (*Limited Liability Company*).
- Limited Liability in Shares (*Limited Liability in Shares*).
- Public Shareholding (*Public listed stock company*).
- Private Shareholding Companies (*Private listed stock company*).
- Foreign Company (*Non-Jordanian company operating in Jordan*).

Kazakhstan

- АО (Aksionernoe obschestvo/Акционерное общество ^[ru]): Joint stock company
- ТОО (Tovarishchestvo s ogranichennoy otvetstvennostyu/Товарищество с ограниченной ответственностью ^[ru]): limited liability partnership
- ТДО/ТДО (Tovarishchestvo s dopolnitelnoyu otvetstvennostyu/Товарищество с дополнительной ответственностью) Additional liability partnership
- ГП/ГП (Gosudarstvenoe predpriyatie/Государственное предприятие ^[ru]): State company
- КТ (Komanditnoe Tovarishchestvo; Командитное товарищество)
- ОО (Obshestvennoe Obedinenie / Общественное объединение) Social association
- РТ/РТ (Polnoe Tovarishchestvo / Полное товарищество) Full partnership
- РтК/РтК (Potrebibitelskii Kooperativ / Потребительский кооператив)
- ПрК/ПрК (Proizvodstvenni Kooperativ / Производственный кооператив)
- РО (Relitioznoe Obedinenie / Религиозное объединение)
- Учр/Учр (Uchrezhdenie/Учреждение)

Korea, South

- 주식회사^[ko] or 株式會社 (*jusik hoesa*): ≈ [plc](#) (UK)
- 유한회사^[ko] or 有限會社 (*yuhan hoesa*): ≈ [Ltd.](#) (UK)
- 유한책임회사^[ko] or 有限責任會社
- 합자회사^[ko] or 合資會社 (*hapja hoesa*): corporation similar to a [limited partnership](#)
- 합명회사^[ko] or 合名會社 (*hapmyeong hoesa*): corporation similar to a [general partnership](#)

Latvia

- SIA (Sabiedrība ar ierobežotu atbildību): ≈ [Ltd.](#) (UK)
- AS (Akciju sabiedrība): ≈ [plc](#) (UK)
- IK (Individuālais komersants): ≈ [sole proprietorship](#)
- PS (Pilnsabiedrība)
- KS (Komandītsabiedrība): ≈ [limited partnership](#)
- ĀKF (Ārzemju komersanta filiāle): branch of a foreign enterprise
- BO (Bezpeļņas organizācija): ≈ [nonprofit organization](#)
- VSIA (Valsts sabiedrība ar ierobežotu atbildību): ≈ state-owned [Ltd.](#)

Lebanon

- [s.a.l.](#) (Societe Anonyme Libanaise): a form of a [joint stock company](#)
 - [S.A.R.L.](#) (Société à responsabilité limitée): a form of a [Limited Liability Company](#)
 - [Partnership](#)
1. S.N.C.(Société en Nom Collectif): General partnership
 2. S.C.S.(Société en Commandite Simple): Partnership in commendam
- [Holding Company](#)
 - [Offshore company](#)
 - Branch of Foreign Company
 - Representative Office

Lithuania

- UAB (Uždaroji akcinė bendrovė): ≈ [Ltd.](#) (UK)
- AB (Akcinė bendrovė): ≈ [plc](#) (UK)
- VšĮ (Viešojo įstaiga): ≈ [non-profit organization](#)
- IĮ (Individuali įmonė): ≈ personal enterprise
- Individuali veikla = [sole proprietorship](#) (does not possess legal personality of its own)
- TŪB (Tikroji ūkinė bendrija): ≈ [general partnership](#)
- KŪB (Komanditinė ūkinė bendrija): ≈ [limited partnership](#)
- MB (Mažoji bendrija) : ≈ [Limited liability partnership](#)

Luxembourg

- [S.A.](#) (Société anonyme): ≈ [plc](#) (UK)
- [S.A.R.L.](#) (Société à responsabilité limitée): ≈ [Ltd.](#) (UK)
- Société en commandite simple (SCS): ≈ [limited partnership](#)
- Société en Commandite Spéciale (SCSp): unlike an SCS, an SCSp does not have a legal personality separate from those of its partners; it is formed by an agreement among its partners and allows for more flexible structuring, not having to comply with corporate law requirements

Macedonia

- A.D./А.Д. (Akcionersko Društvo / Акционерско друштво): ≈ [plc](#) (UK) or [Joint-stock company](#)
- D.O.O./Д.О.О. (Društvo so Ograničena Odgovornost / Друштво со ограничена одговорност): ≈ [Ltd.](#) (UK)
- D.O.O.E.L./Д.О.О.Е.Л. (Društvo so Ograničena Odgovornost od Edno Lice / Друштво со ограничена одговорност основано од едно лице): type of DOO with a single member
- K.D./К.Д. (Komanditno Društvo / Командитно друштво): ≈ [limited partnership](#)
- K.D.A./К.Д.А. (Komanditno Društvo so Akcie / Командитно друштво со акции): ≈ limited partnership with shares
- J.T.D./Ј.Т.Д. (Javno Trgovsko Društvo / Јавно трговско друштво): ≈ [General partnership](#)

Malaysia

- PLT (PLT): ≈ LLP
- Bhd. (Berhad): ≈ plc (UK)
- Sdn. Bhd. (Sendirian Berhad): ≈ Ltd. (UK)

Mexico

Business entities according to the "Ley General de Sociedades Mercantiles" (General Law of Business entities)

- Persona Física
- S.A. ([Sociedad Anónima](#)): ≈ [plc](#) (UK)
- S. de R.L.(Sociedad de Responsabilidad Limitada): ≈ [Ltd.](#) (UK)
- Associates name and "y compañía" or Associates name and "y sucesores"(Sociedad en Nombre Colectivo): ≈ [general partnership](#)
- S. en C. (Sociedad en Comandita Simple): ≈ [limited partnership](#)
- S. en C. por A. (Sociedad en Comandita por Acciones): ≈ [master limited partnership](#)

Note: Any of these entities can be incorporated as a "Capital Variable" entity, in which case has to add the " de C.V." suffix to its company name. Example: "S.A. de C.V.", "S. de R.L. de C.V."

Business entities according to the "Ley del Mercado de Valores" (Stock Market Law)

- S.A.B. (Sociedad Anónima Bursátil)
- S.A.P.I. (Sociedad Anónima Promotora de Inversión)

Monaco

- SAM (Société Anonyme Monégasque): ≈ joint stock company
- SARL (Société à Responsabilité Limitée): ≈ [Ltd.](#) (UK), LLC (USA)
- SNC (Société en Nom Collectif): ≈ General Partnership
- SCS (Société En Commandite Simple): ≈ Limited Partnership
- SCA (Société en Commandite par Actions): ≈ Limited Partnership with Shares
- Sole Trader

Mongolia

- ХК (Khuvisaat Kompani/Хувьцаат Компани): ≈ joint stock company
- ХХК (Khyazgaarlagdmal Khariutslagatai Kompani/ Хязгаарлагдмал Хариуцлагатай Компани): ≈ [p.l.c](#) (UK) limited liability company
- ТББ (Töriin Bus Baiguullaga/Төрийн Бус Байгууллага): ≈ non governmental organization
- ГХО ХХК (Gadaadiin khurungu oruulalttai khyazgaarlagdmal khariutslagatai kompani / Гадаадын хөрөнгө оруулалттай хязгаарлагдмал хариуцлагатай компани): ≈ limited liability company with foreign investment

Montenegro

- Preduzetnik (Preduzetnik): ≈ [Sole proprietorship](#) (UK) ≈ Einzelunternehmen/Eingetragener Kaufmann (D)
- O.D. (Ortačko Društvo): ≈ [General partnership](#) (UK) ≈ Offene Handelsgesellschaft ≈ OHG (D)
- K.D. (Komanditno Društvo): ≈ [Limited partnership](#) (UK) ≈ [KG](#) (D)
- A.D. (Akcionarsko Društvo): ≈ [joint-stock company, plc](#) (UK) ≈ [AG](#) (D)
- D.O.O. (Društvo sa Ograničenom Odgovornošću): ≈ Private Limited Companies (Ltd.) (UK) ≈ [GmbH](#) (D)
- Dio stranog društva (Dio stranog društva):
 - Literally *part of a foreign company* this sort of business entity contains the original name, legal organizational form from origin country which is converted in

one of above mentioned form (Preduzetnik; O.D.; K.D.; A.D.; D.O.O.), as such it is registered in the Central Register of Companies. This form is a little bit specific and was created for companies that are domiciled registered in other countries and have its part in Montenegro.

Morocco

- S.A (Société Anonyme): ≈ [Public Limited Company](#) (P.L.C) (UK), [Corporation](#) (US/Can)
- S.A.S (Société Anonyme Simplifiée): ≈ [Unlisted Public Company](#) (Au), [Close Corporation](#) (CC) (S. Africa), [Private Corporation](#) (Can); often used for subsidiaries; minimum of one director and two members/shareholders; no limit on share capital; liability can be restricted to director; no "one share – one vote" principle
- S.A.R.L (Société à Responsabilité Limitée): ≈ [Private Limited company](#) (Ltd.) (UK), [Limited Liability Company](#) (US)
- G.I.E (Groupement d'Intérêt Economique): economic interest grouping
- S.N.C (Société en Nom Collectif): ≈ [General Partnership](#) (GP)
- S.C.S (Société en Commandite Simple): ≈ [Limited Partnership](#) (LP)
- S.C.A (Société en Commandite par Actions): ≈ [Publicly Traded Partnership](#) (PTP) (US)

Namibia

- Close Corporation*
- Companies (Private, Public and Section 21)*
- Sole Trader*
- Partnership*
- Trusts*
- Co-operatives*

Nepal

- Private Limited Company: Liability, limited by shares; Name, cannot be deceptively similar to another registered company; Management, at least 1 director; Shareholders, limited to 1–50 excluding persons who are employed by company, prohibition against any invitation to the public to subscribe for shares; Founders, 1–50; Nationality, Nepalese company; Company purpose, any lawful purpose except industry on Negative List; Formation, file Memorandum and Articles of Association with Registrar of Companies.
- Public Limited Company: Liability, limited by shares; Name, cannot be deceptively similar to another registered company; Management, at least 3 directors; Shareholders, minimum 7, no maximum, share subscription by public pursuant to a prospectus that complies with Companies Act of 2007 and Securities Act; a Private Limited Company can convert to Public Limited Company by complying with Companies Act of 2007; Founders, minimum 7; Nationality, Nepalese company; Company purpose, any lawful purpose except industry on Negative List; Formation, file Memorandum and Articles of Association with Registrar of Companies.
- Branch: Liability, main company remains liable; Name, same as main company; Nationality, foreign company; Company purpose, any lawful purpose except industry on Negative List; Formation, file Memorandum and Articles of Association with Registrar of Companies, plus permission to work in Nepal by concerned authority; Founders, main branch.

Netherlands

- Stichting: ≈ [foundation](#). Can run a business. No profit distribution to founders or board members.
- *mutual societies* (associations which are allowed to pay dividends to their members; liability may be unlimited (W.A. – Wettelijke Aansprakelijkheid), limited (B.A. – Beperkte Aansprakelijkheid) or exempt (U.A. – Uitsluiting van Aansprakelijkheid)):
 - Coöperatie: ≈ co-operative society
 - Onderlinge waarborgmaatschappij: ≈ mutual insurance company
- Mij (Maatschappij): ≈ association
- Mts (Maatschap): ≈ group practice (of professionals, e.g. doctors, accountants, lawyers); share facilities not profits, members are treated as natural persons for tax and liability purposes.
- Eenmanszaak: ≈ [sole trader](#) (UK), [sole proprietorship](#) (US)
- *incorporated entities*:
 - vof (Vennootschap onder firma): ≈ [GP](#)
 - cv (Commanditaire vennootschap): ≈ [LP](#)
 - [bv](#) (Besloten vennootschap): ≈ [Ltd.](#) (UK), [LLC](#) (US). Shares are privately registered and not freely transferable. The name means "closed company", stemming from the fact that the (group of) shareholder(s) is cannot be changed without consent from the majority of shareholder(s).
 - [nv](#) (Naamloze vennootschap): ≈ [plc](#) (UK), [Corp.](#) (US). Minimum issued share capital upon incorporation: €45,000. Literally translated, the title has the "nameless company", owing to the fact that shareholders are not formally known as such in company statutes and other legal documents.

Companies are registered on the Companies Register and with a regional [Chamber of Commerce](#).

New Zealand

- Ltd (Limited): \approx [plc](#) or [Ltd.](#) (UK). Names of limited liability companies that were registered under the Companies Act 1993 (but not those that were registered under the Companies Act 1955) must end with the word "Limited", the words "Tāpui (Limited)", or the suffix "Ltd".
- [Look-through company](#)

Nicaragua

The Commercial Code establishes the following types of companies:

- S.A.: Sociedad Anónima
- Cia.: Sociedad en Nombre Colectivo
- Cia. Ltda.: Sociedad en Nombre Colectivo de Responsabilidad Limitada
- S.C.S.: Sociedad en Comandita Simple
- S.C.A.: Sociedad en Comandita por Acciones

Nigeria

- [Private Limited Company](#) (Ltd.): a private company limited by shares
- [Public Limited Company](#) (PLC): a public company limited by shares
- Limited by Guarantee (Ltd./Gte.): a company limited by guarantee (non-profit company)
- [Unlimited](#) (ULtd.): A company with a share capital, similar to its limited company (Ltd., or PLC.) counterparts, but where the liability of the members or shareholders is not limited
- Limited Liability Partnership (LLP): Only allowed in the state of Lagos, Nigeria.

Norway

- [ASA](#) (Allmennaksjeselskap): ≈ [plc](#) (UK). Minimum capital [NOK](#) 1,000,000
- [AS](#) (Aksjeselskap): ≈ [Ltd.](#) (UK). Minimum capital NOK 30,000.
- [ANS](#) (Ansvarlig selskap): [general partnership](#) with mutual liability
- [BA](#) (Selskap med begrenset ansvar): cooperatives and companies created by legislation
- [BL](#) (Borettslag): housing share company
- [DA](#) (Selskap med delt ansvar): general partnership with apportioned liability
- [Enkeltpersonforetak](#): sole proprietorship
- [Etat](#): state, county or municipal agency
- [FKF](#) (Fylkeskommunalt foretak): county enterprise
- [HF](#) (helseforetak): subsidiary health enterprise
- [IKS](#) (Interkommunalt selskap): inter-municipal enterprise (owners' liability)
- [KF](#) (Kommunalt foretak): municipal enterprise (owner's liability)
- [KS](#) (Kommandittselskap): ≈ [limited partnership](#)
- [NUF](#) (Norskregistrert utenlandsk foretak): foreign enterprise registered in Norway
- [RHF](#) (regionalt helseforetak): regional health enterprise
- [SF](#) (Statsforetak): state enterprise
- [Sparebank](#): savings bank
- [Stiftelse](#): a [foundation](#), with capital but without members or shareholders. It is allowed to make a profit, but is more suited for non-commercial purposes.

Oman

- SAOG (Société Anonyme Omanaise Générale) Public Joint Stock Company
- SAOC (Société Anonyme Omanaise Close) Closed Joint Stock Company

Pakistan

There are three main forms of business:

(a) Sole Proprietorship (b) Partnership (c) Company

- Sole Proprietorship

In a sole proprietorship, an individual on his/her own account carries out the business or profession. No formal procedure or formality is required for setting up a sole proprietary concern.

- Partnership

A partnership is a business relationship entered into by a formal agreement between two or more persons or corporations carrying on a business in common. The capital for a partnership is provided by the partners who are liable for the total debts of the firms and who share the profits and losses of the business concern according to the terms of the partnership agreement.

Partnerships (other than banking companies) are generally limited in size to twenty partners. The interest of a partner is transferable only with the prior consent of the other partner(s). However, a partner's right to a share of the partnership income may be received in trust for another person.

For taxation purposes, partnerships are classified into:

(i) Registered Firms (ii) Unregistered Firms

The income of the registered firm is subject to Super Tax before distribution to the partners. Also the individual income of the partners is subject to income tax at the usual rates.

For unregistered firms, income tax is levied on the firm's income and the partners are not liable to pay tax on the shares of profit received from the unregistered firm(s).

- Company

A company is a legal entity formed under the Companies Ordinance, 1984. It can have share capital or can be formed without share capital.

A company having share capital may be formed as:

(i) A company limited by shares. (ii) A company limited by guarantee. (iii) An unlimited company.

- Company Limited by Shares

The liability of its members is limited to the extent of their shares in the paid-up capital of the company. These companies may further be classified as public limited and private limited companies.

- Public Limited Companies can be formed by at least seven persons by subscribing their names to the 'Memorandum and Articles of Association' of the company. The word 'Limited' is used as the last word of its name.
- Private Limited Companies may be formed by at least two persons by subscribing their names to the 'Memorandum and Articles of Association' of the company. A private limited company, by its Articles of Association:

(i) Restricts the right to transfer its shares; (ii) Limits the number of its members to fifty; and; (iii) Prohibits any invitation to the public to subscribe for shares or debentures of the company.

A private limited company is required to use the words "(Private) Limited" as the last words of its name.

- Company Limited By Guarantee

Means a company having the liability of its members limited by memorandum to such amounts as the members may respectively undertake to contribute to the capital of the company in the event of its winding up. A company limited by guarantee is usually formed on a 'non profit basis'. Companies limited by guarantee use the words (Guarantee) Limited" as the last words of their n Unlimited Company

Means a company having unlimited liability of its members

<https://www.secp.gov.pk>

Peru

- [S.A.](#) (Sociedad Anónima): \approx [plc](#) (UK)
- Sociedad Anónima Abierta (S.A.A.): To qualify to register as an S.A.A., a company must meet one or more conditions laid down in Article 249 of Peru's General Corporation Law. Those conditions state there must be a primary public offering of shares or convertible bonds in stocks, which are held by more than 750 shareholders, more than 35% of its capital belonging to 175 shareholders, or that all shareholders entitled to vote approve the adjustment to the scheme. The S.A.A. is then audited by the Comisión Nacional Supervisora de Empresas y Valores (CONASEV).

Philippines

- Co. (Company): can be used for [general partnerships](#)
- Coop. (Cooperative)
- Corp. (Corporation)
- Ent. (Enterprise)
- Inc. (Incorporated)
- Ltd. (Limited), Ltd. Co. (Limited Company): ≈ [Limited partnerships](#), companies with legal status use the *Inc.* and *Corp.* suffix unlike in other [SEA](#) countries.

Older forms (now rarely used)

- Cía (Compañía): for partnerships and other forms of business during the Spanish rule
- [SA](#) (Sociedad Anónima): formed under Spanish rule

Poland

- jednoosobowa działalność gospodarcza: [sole proprietorship](#)
- Przedsiębiorstwo Państwowe: state enterprise (has [legal personality](#))
- [S.A.](#) (spółka akcyjna): ≈ [plc](#) (UK). Minimum share capital PLN 100,000 (approx. €25,000) (has [legal personality](#)).
- s.c. (spółka cywilna): "civil partnership", not a partnership or a company, but rather an agreement on the sharing of profits, losses and ownership of a business. Can be likened to a [voluntary association](#).
- S.K.A. (spółka komandytowo-akcyjna): limited partnership with shares. Minimum share capital [PLN](#) 50,000 (approx. €12,500).
- sp.j. (spółka jawna): ≈ [general partnership](#)
- sp.k. (spółka komandytowa): ≈ [limited partnership](#)
- sp.p. (spółka partnerska): ≈ [limited liability partnership](#) May also be denoted by the addition of *i partner(zy)* ("and partner(s)") to the firm's name. Can only be used for the purpose of practicing as a licensed professional listed in the appropriate provision of the Commercial Companies Code. The partners are fully liable for the partnership's debts, with the exception of debts incurred by other partners practicing their licensed profession and employees under their direction.
- [Sp. z o.o.](#) (spółka z ograniczoną odpowiedzialnością): ≈ [Ltd.](#) (UK). Minimum share capital [PLN](#) 5,000 (approx. €1,250) (has [legal personality](#)).
- Spółdzielnia: ≈ [cooperative](#). Has legal personality. May also be denoted by the word *Spółdzielczy* in the firm's name (has [legal personality](#)).

References: (Polish) Commercial Companies Code of 15 September 2000 (Dz.U. N° 94 item 1037 as amended); (Polish) Civil Code of 23 April 1964 (Dz.U. N° 16 item 93 as amended); (Polish) Law on Cooperatives of 16 September 1982 (Dz.U. 2003 N° 188 item 1848 as amended)

Portugal

- CRL (Cooperativa de Responsabilidade Limitada): limited liability [cooperative](#)
- [S.A.](#) (Sociedade Anónima): ≈ [plc](#) (UK), and these are further classified as:
 - S.A., Sociedade Aberta: ≈ publicly traded corporation (literally "open company").
 - S.F., Sociedade Fechada: ≈ privately held (closely held) corporation (literally "closed company")
- Lda. (Limitada): ≈ [Ltd.](#) (UK), and these might be:
 - Unipessoal Lda.: single member company (literally: "Unipersonal Ltd.")
- SGPS (Sociedade Gestora de Participações Sociais): holding corporation (literally "shareholding management company")

Romania

Societăți comerciale, abbreviated SC (Companies):

1. ***Societăți de persoane (Unincorporated companies, also called Partnerships)***
 - *Societatea în nume colectiv*, abbreviated *SNC* (General Partnership, abbreviated GP)
 - *Societatea în comandită simplă*, abbreviated *SCS* (Limited Partnership, abbreviated LP)
2. ***Societăți de capitaluri (Incorporated companies, also called Corporations)***
 - *Societatea în comandită pe acțiuni*, abbreviated *SCA* (Company Limited by Shares)
 - *Societatea pe acțiuni*, abbreviated *SA* (Joint-Stock Company)
3. ***Societăți hibride (Hybrid companies)***
 - *Societate cu răspundere limitată*, abbreviated *SRL* (Limited Liability Company)
 - *Societatea cu răspundere limitată cu proprietar unic*, abbreviated *SRL cu proprietar unic*

1. S.A. (Societate pe Acțiuni): ≈ plc (UK)
2. S.C.A. (societate în comandită pe acțiuni): limited partnership with shares
3. S.C.S. (societate în comandită simplă): ≈ limited partnership
4. S.N.C. (societate în nume colectiv): ≈ general partnership
5. S.R.L. (societate cu răspundere limitată): ≈ Ltd. (UK)
6. PFA (persoana fizică autorizată): ≈ self-employed (UK) Sole Proprietorship (US)
7. O.N.G. (Organizație Non-Guvernamentală): ≈ Non-state pension fund (literally: Non-Governmental Organization)

limited liability company "societate cu raspundere limitata" (SRL); joint stock company "societate pe actiuni" (SA);

Russia

- НКО/НКО, (Nekommercheskaya organizatsiya / Некоммерческая организация): non-profit organization. There are many types of non-profits in Russia; the type depends on the ownership of the assets ([NGO Pension Fund](#), for instance)^[clarify]
- ГР/ГП, ГУП/ГУП (Gosudarstvennoye (unitarnoye) predpriyatiye / Государственное (унитарное) предприятие): state (unitary) enterprise
- ИП/ИП (Individualny predprinimatel' / Индивидуальный предприниматель): [sole proprietorship](#)
- ООО/ООО (Obschestvo s ogranichennoy otvetstvennostyu / Общество с ограниченной ответственностью): [limited liability company](#) (US)
- ПАО/ПАО (Publichnoye aktsionernoye obschestvo / Публичное акционерное общество): [plc](#) (UK), publicly traded shares (similar to a corporation in the US)
- Кооператив/кооператив: cooperative (many types, which differ by the type of activity, e.g. agricultural or production)
- АО/АО (Aktsionernoye obschestvo / Акционерное общество): [private limited company](#)(ltd) (UK), privately held shares (similar to a close corporation, or closely held corporation, in the US) (maximum fifty "owners of capital" (not shareholders); if there are more than fifty "owners of capital", they have a year to transform into a ПАО)
- [Prostoye tovarishestvo / Простое товарищество](#) (general partnership) and [Kommanditnoye tovarishestvo / Коммандитное товарищество](#) (limited partnership). These types of business entities are not popular (approximately 0.5% of the total number of business entities in Russia¹).
- [Hozyaystvennoye partnyorstvo / Хозяйственное партнёрство](#) (business partnership).

Saudi Arabia

- Private Limited Company (شركة ذات مسؤولية محدودة)
- Joint-Stock company (شركة مساهمة)
- General Partnership Company (شركة شراكة عامة)
- Limited Partnership (شركة شراكة محدودة)
- Foreign Company (شركة أجنبية)
- Individual Establishment (شركة فردية)

Serbia

- j.p. / j.п. javno preduzeće / јавно предузеће): ≈ [state-owned enterprise](#)
- a.d. / а.д. (akcionarsko društvo / акционарско друштво), or d.d. / д.д. (deoničarsko društvo / деоничарско друштво or deoničko društvo / деоничко друштво): ≈ [joint-stock company](#), [plc](#) (UK) ≈ [AG](#) (Germany)
- d.o.o. / д.о.о. (društvo sa ograničenom odgovornošću / друштво са ограниченом одговорношћу): ≈ it is similar with [Limited liability partnership](#) with some specifics and further similarities with [Ltd.](#) (UK) ≈ [GmbH](#) (Germany)
- k.d. / к.д. (komanditno društvo / командитно друштво): ≈ [Limited partnership](#) (UK)
- o.d. / о.д. (ortačko društvo / ортачко друштво): ≈ [General partnership](#) (UK)
- preduzetnik (предузетник): ≈ [Sole proprietorship](#) (UK)

Singapore

Private Limited Company, Sole Proprietorship and Partnership are the predominant types of business found in Singapore.

- LLP ([limited liability partnership](#)): owners have the flexibility of operating as a partnership while enjoying limited liability. An LLP can sue and be sued, acquire and hold property, and have a common seal.
- Pte Ltd/Sdn Bhd (private limited company/Sendirian Berhad): \approx [Ltd.](#) (UK). Maximum 50 shareholders. There also exist "exempt private companies", being either owned by no more than 20 non-corporate shareholders, or wholly state-owned and designated by the finance [minister](#) as exempt.
- Ltd/Bhd (public limited company/Berhad): \approx [plc](#) (UK). There also exist public companies limited by guarantee, which conduct non-profit activities; the finance minister may approve the registration of such companies without the addition of the word "Limited" or "Berhad" to the name.
- Singapore subsidiary company is a popular term used for a form of Singapore business entity. A subsidiary company can have different structures but is essentially a Private Limited Company and so is a separate legal entity. Characteristics of a Singapore subsidiary company include: i) 100% foreign ownership is allowed, ii) the company enjoys low tax incentives as per a resident company, iii) repatriation of profits is allowed and iv) the minimum paid up capital required is S\$1. v) As a legal person, a subsidiary company can sue and be sued by others.
- Other forms including Pte exist

Slovakia

- a.s. (Akciová spoločnosť): ≈ [plc](#) (UK). Minimum share capital [EUR](#) €25,000. Must have a [supervisory board](#) in addition to the management board.
- s.r.o., spol. s r.o. (Spoločnosť s ručením obmedzeným): ≈ [Ltd.](#) (UK)
- k.s. (Komanditná spoločnosť): ≈ LLP. or [Limited liability partnership](#) (UK). Must have at least one "general partner" with unlimited liability.
- v.o.s. (Verejná obchodná spoločnosť): ≈ [general partnership](#) or unlimited partnership
- družstvo: ≈ [Cooperative](#)
- živnosť: ≈ [Sole proprietorship](#)

Slovenia

- d.d. (Delniška družba): ≈ [plc](#) (UK)
- d.o.o. (Družba z omejeno odgovornostjo): ≈ [Ltd.](#) (UK)
- d.n.o. (Družba z neomejeno odgovornostjo): ≈ [Unlimited company](#) (UK)
- k.d. (Komanditna družba): ≈ [LP](#) (UK)
- s.p. (Samostojni podjetnik): ≈ [Sole proprietorship](#) (UK)

South Africa

- Sole proprietorship/Alleeneienaar
- Business trust/Trust
- Partnership/Vennootskap
- Companies/Maatskappye
 - Company limited by guarantee
 - Incorporated association not for gain/vereniging sonder winsoogmerk (section 21 company/artikel 21-maatskappy): ≈ [nonprofit association](#).
 - Companies having a share capital
 - Private company/privaat maatskappy: ≈ [private limited company](#) (UK), [limited liability company](#) (US); has 1 or more [shareholders](#), one or more directors. The name must end "(Pty) Ltd"; registration number ends /07. Registration number and directors' names must appear on all correspondence.
 - Section 53(b) company (unlimited liability company): ≈ professional limited liability company (PLLC) (US)
 - Public company/publieke maatskappy: ≈ [public limited company](#) (UK), [corporation](#) (US); has at least 7 shareholders (unless it is a wholly owned subsidiary of another company) and at least two [directors](#). The company's name must end in "LTD"; its registration number ends in /06.
- CC/BK (Close corporation/beslote korporasie): Has 1–10 non-corporate members. The name must end "CC" or "BK"; registration number ends /23. Registration number and members' names must appear on all correspondence. On 1 May 2011 the new Companies Act (Act 71 of 2008) came into force and disallows any new incorporations under this form.

Spain

- [S.A.](#) (Sociedad Anónima): ≈ [plc](#) (UK), minimum capital €60,101.21
- S.L. ([Sociedad Limitada](#)): ≈ [Ltd.](#) (UK), minimum capital €3,012
- S.L.N.E. (Sociedad Limitada Nueva Empresa): similar to S.L., it was introduced in 2003 to speed up new company registration (registration can be completed in one day), minimum capital €3,012
- [S.A.D.](#) (Sociedad Anónima Deportiva): a limited liability sports corporation
- S.L.L. (Sociedad Limitada Laboral): a labour limited corporation
- S.C. (Sociedad Colectiva): roughly a [general partnership](#)
- S.C.P. (Sociedad Civil Privada): ¿?
- S.Cra. (Sociedad Comanditaria): roughly a [limited partnership](#)
- S.Coop. (Sociedad Cooperativa): a [cooperative](#) that typically is owned and democratically controlled by its workers
 - Other initialisations are used for cooperatives; Sociedad Anónima Laboral (SAL); some are region specific e.g. Sociedad Cooperativa Catalana Limitada (SCCL)

Sweden

- AB ([Aktiebolag](#)): ≈ [Ltd.](#) (UK). Minimum capital SEK 50,000.
- AB (publ) (Publikt aktiebolag): ≈ [plc](#) (UK). Minimum capital [SEK](#) 500,000.
- Ek. för. (Ekonomisk förening): economic association (minimum three members)
 - Bostadsrättsförening: home-owners' association
 - Hyresrättsförening: home-renters' association
 - Kooperativ: [cooperative](#)
- Enskild firma: [sole proprietorship](#)
- HB (Handelsbolag): ≈ [general partnership](#)
- KB (Kommanditbolag): ≈ [limited partnership](#)
- Enkelt bolag: Regulated partnership between two parts (Companies or private persons)
- Ideell förening: [non-profit organization](#)
- Stiftelse: [Foundation](#) has capital or property but no members or owners (shareholders)
- Filial

Switzerland

<u>AG</u> (Aktiengesellschaft)	<u>SA</u> (Société anonyme)	<u>SA</u> (Società anonima)	≈ <u>plc</u> (UK) or <u>Inc.</u> (US). Min. <u>share capital CHF</u> 100,000. Bearer or registered shares, of a <u>par value</u> of min. <u>CHF</u> 0.01 each. Details of shareholders generally not publicly available (except for main shareholders and management shares of publicly listed companies).
<u>GmbH</u> (Gesellschaft mit beschränkter Haftung)	<u>Sàrl</u> (Société à responsabilité limitée)	<u>Sagl</u> (Società a garanzia limitata)	≈ <u>Ltd.</u> (UK), <u>LLC</u> (US). Min. capital <u>CHF</u> 20,000. Registered shares only, of a <u>par value</u> of min. <u>CHF</u> 100 each. Name, address and share of each owner (and any changes) publicly recorded in the Official Register of Commerce.< https://web.archive.org/web/20110706221252/http://www.w.zefix.admin.ch/ >

- Stiftung / fondation / fondazione:≈ foundation
- investment fund (Anlagefonds / fonds de placement / fondo di investimento)
 - Investmentgesellschaft mit festem Kapital / SICAF (société d'investissement à capital fixe) / SICAF (società di investimento a capitale fisso):≈ investment trust(UK), closed-end company (US)
 - Investmentgesellschaft mit variablem Kapital / SICAV (société d'investissement à capital variable) / SICAV (società di investimento a capitale variabile):≈ OEIC (open-ended investment company) (UK), open-end company (US)
- Verein / association / associazione:≈ non-profit association
- wIG (wirtschaftliche Interessengemeinschaft) / GIE (groupement d'intérêt économique) / gruppo di interesse economico:≈ EIG (economic interest grouping)
- Einzelunternehmen / RI (*raison individuelle*) / ditta individuale:≈ sole trader (UK), sole proprietorship (US)
- Gesellschaft "business entities"
 - *partnerships* (Rechtsgemeinschaft / société de personnes / società di persone)
 - eG (einfache Gesellschaft) / société simple / società semplice:≈ partnership by contract
 - KolG (Kollektivgesellschaft) / SNC (société en nom collectif) / società in nome collettivo:≈ GP
 - KG (Kommanditgesellschaft) / SC (société en commandite) / società in accomandita:≈ LP
 - *trading companies* (Körperschaft / société de capitaux / società di capitale)
 - KomAG (Kommanditaktiengesellschaft) / SCA (société en commandite par actions) / società in accomandita per azioni:≈ publicly traded partnership (PTP)
 - GmbH (Gesellschaft mit beschränkter Haftung) / Sàrl (société à responsabilité limitée) / Sagl (società a garanzia limitata):≈ Ltd. (UK), LLC (US)
 - AG (Aktiengesellschaft) / SA (société anonyme) / SA (società anonima):≈ plc(UK), Corp. (US/Can)
- Genossenschaft / Scoop (société coopérative) / società cooperativa:≈ co-operative
- Zweigniederlassung / succursale / succursale:≈ branch (of a company)

Taiwan

- 無限公司 (Unlimited Company)
- 有限公司 (Limited Company)
- 兩合公司 (Limited Partnership)
- 股份有限公司 (Public Limited Company or Corporation)

Thailand

- บริษัทมหาชนจำกัด, name format บริษัท *corporation name* จำกัด (มหาชน): [plc](#) (UK). Minimum 15 [shareholders](#).
- บริษัทเอกชนจำกัด (name format บริษัท *corporation name* จำกัด): [Ltd.](#) (UK). At least three shareholders.
- ห้างหุ้นส่วนจำกัด (name format ห้างหุ้นส่วน *corporation name* จำกัด): [limited partnership](#) There are two kinds of partnership: Limited partnership which has limited liability of the partnership, and unlimited partner which has unlimited liability to the third party for the partner. The unlimited partnership has the right to control the partnership. On the other hand, the limited partnership has no right to make decision in the partnership.
- ห้างหุ้นส่วนสามัญนิติบุคคล (name format ห้างหุ้นส่วน *corporation name*): [general partnership](#)

Turkey

According to Code of Obligations (fifth book of Civil Code) (Act No: 6098)

- Adi Şirket : ≈ [Simple Partnership](#) (has no legal personality)

According to the Commercial Code (Act No: 6102)

Şahıs şirketleri ≈ [Partnerships](#) (Unlike the partnerships in Anglo-American law, they also have legal personality like companies)

- Koll. Şti. (Kolektif şirket): ≈ [Collective partnership](#)
- Kom. Şti (Komandit şirket) ≈ [Commandite partnership](#) Can be established as simple commandite partnership or as commandite company divided into shares (Sermayesi paylara bölünmüş komandit şirket).

Sermaye şirketleri ≈ [Companies](#)

- A.Ş. / A.O. (*Anonim Şirket / Anonim Ortaklık*): ≈ [Joint stock company](#) Minimum capital is [TRY](#) 50,000. Bearer or registered shares, of a minimum [par value](#) of TRY 0.01 each. Only type of company that can be publicly traded in Turkish Law.
- Ltd. Şti. / L.Ş. / L.O. (*Limited şirket / Limited Ortaklık*) ≈ [Limited company](#) Minimum capital is TRY 10,000. Registered shares only, of a minimum [par value](#) of TRY 25 each.

According to the Capital Markets Act (Act No: 6362)

- HAAO (*Halka Açık Anonim Ortaklık*) ≈ [Publicly held corporation](#) This essentially is a special type of A.O. These type of companies can only be established as A.O.'s. When there are no specific rules under Capital Markets legislation, A.O. rules under Turkish Commercial Code will be applied to HAAO's.

According to the Cooperatives Act (Act No: 1136)

- Koop. (Kooperatif Şirket) ≈ [Cooperative](#)

Other entities:

- (irtibat bürosu): ≈ Liaison Office
- Şahıs Firması: ≈ [Sole Proprietorship](#)
- Şb. (Şube): ≈ [Branch](#)

Tunisia

- شركة فردية (elleudividni esirpertnE)
- شركة ذات مسؤوليات محدودة ش.م.م (Société à responsabilité limitée- SARL)
- شركة فردية ذات مسؤوليات محدودة (Société unipersonnelle à responsabilité limitée SUARL)
- شركة ذات مسؤولية (SA – Société à responsabilité limitée)
- شركة ذات رأس المال المتغير (شركة)

Ukraine

- DAT/ДАТ (Державне акціонерне товариство / Derzhavne aktsionerne tovarystvo): ≈ [plc](#) (UK), national
- ФОП/ФОП (Фізична особа підприємець / Fizychna osoba pidpryyemets): [sole proprietorship](#)
- КТ/КТ (Командитне товариство / Komandytne tovarystvo): ≈ [limited partnership](#)
- РТ/РТ (Повне товариство / Povne tovarystvo): ≈ [general partnership](#)
- TDV/ТДВ (Товариство з додатковою відповідальністю / Tovarystvo z dodatkovoiu vidpovidalnistiu): "additional liability company"
- TOV/ТОВ (Товариство з обмеженою відповідальністю / Tovarystvo z obmezhenoiu vidpovidalnistiu): ≈ [Ltd.](#) (UK). Minimum capital = 1 minimum wage (UAH 960 as of 29.05.2011).
- РР/ПП (Приватне підприємство / Pryvatne pidpryyemstvo): ≈ [Ltd.](#) (UK). No minimum capital.
- VAT/ВАТ (Відкрите акціонерне товариство / Vidkryte aktsionerne tovarystvo) or PAT/ПАТ (Публічне акціонерне товариство / Publichne aktsionerne tovarystvo) since 29.04.2009: ≈ [plc](#) (UK), public. Minimum capital [UAH](#) 630,000.
- ZAT/ЗАТ (Закрите акціонерне товариство / Zakryte Aktsionerne Tovarystvo) or PrAT/ПрАТ (Приватне акціонерне товариство / Pryvatne aktsionerne tovarystvo) since 29.04.2009: ≈ [plc](#) (UK), private.
- AT/АТ (Акціонерне товариство / Aktsionerne tovarystvo): ≈ JSC.

Company formation is regulated by the Ukrainian Civil Code and Commercial Code, Law of Commercial companies, Law of stock companies, law and order\

United Kingdom

- CIC or [community interest company](#)
- CIO or [Charitable Incorporated Organisation](#)
- [Industrial and provident society](#), e.g. a [co-operative](#) (which does include Ltd. at the end of its name) or charity
- **Partnerships**
 - [General partnership](#)
 - [LLP](#) or [Limited liability partnership](#)
 - [Scottish limited partnerships](#)
 - LP or [Limited partnership](#)
- **Companies**
 - **Private Limited Companies** – *Ltd* or *Limited* or *Cyf* (Welsh *Cyfyngedig*)
 - [Private company limited by shares](#), The liability is limited to the amount, if any, unpaid on the shares held by them. Its shares cannot be traded publicly.
 - [Private company limited by guarantee](#). The liability is limited to such amount as the members undertake to contribute to the assets of the company in the event of its being wound up.
 - **Public Limited Companies** – *PLC* or *Ccc* (Welsh *Cwmni Cyfyngedig Cyhoeddus*)
 - [Public limited company](#): Is a limited company whose [shares](#) may be traded publicly. Requires an authorized minimum [share capital](#) of £50,000; of which it must have allotted shares to the value of at least £50,000 and a minimum of 25% must be fully paid up prior to starting business.
 - [Unlimited company](#) (or Welsh *Anghyfyngedig*). There is no limit on the liability of its members. It is not a requirement under company law to add or state the word or designation Unlimited or its abbreviations (Unltd., or Ultd.) at the ending of its legal company name, and most [unlimited companies](#) do not. Unlimited companies are exempted from filing [accounts](#) with the [Registrar of Companies](#) for public disclosure, subject to a few exceptions (unless the company was a qualified subsidiary or a parent of a limited company during the accounting period).
- [Sole proprietorship](#) (Sole traders)

United States

In the United States, the individual states incorporate most businesses. Very few special types are incorporated by the federal government.

Tax classifications

For federal tax purposes, the [Internal Revenue Service](#) has separate [entity classification](#) rules. Under the tax rules, an entity may be classified as a [corporation](#), a [partnership](#), a [cooperative](#) or a disregarded entity. A corporation may be taxed as either a [C corporation](#) or elect to be treated as a [Subchapter S corporation](#). A disregarded entity has one owner (or a married couple as owner) that is not recognized for tax purposes as an entity separate from its owner. Types of disregarded entities include single-member [LLCs](#); qualified sub-chapter S subsidiaries and qualified [real estate investment trust](#) subsidiaries. A disregarded entity's transparent tax status does not affect its status under state law. For example, for federal tax purposes, a sole-member LLC (SMLLC) is disregarded, so that all its assets and liabilities are treated as owned by its single member. But under state law, an SMLLC can contract in its own name and its owner is generally not personally liable for the debts and obligations of the entity. To be recognized as a [Cooperative](#) for tax purposes Cooperatives must follow certain rules under Sub Chapter T of the [Internal Revenue Code](#)

Federally incorporated

The key word for a bank is "national". A bank chartered by the [Office of the Comptroller of the Currency](#) (OCC) must have the word "national" in its name. A bank chartered by a state cannot have "national" in its name.

For a savings bank (formerly called a savings and loan association) or credit union, the key word is "federal", and the same rules apply; a federally chartered savings bank or credit union must have the word "federal" in its name, while a state chartered savings bank or credit union cannot have "federal" in its name.

- FSB ([Federal Savings Bank](#)), formerly called federal savings and loan association
- NA ([National Association](#)), a designation used by banks chartered by the Office of the Comptroller of the Currency (OCC)
- NT&SA ([National Trust and Savings Association](#)), a less common designation used by national banks
- [Federal Credit Union](#), chartered by the National Credit Union Association (NCUA)

Many federal governmental units are specially formed [public corporations](#), while some private organizations have received a [charter from Congress](#).

State, territory or commonwealth incorporated

See also: [United States corporate law](#)

The following are the main business designations and types:

- [Sole proprietorship](#): a business consisting of a single owner (which may in turn be a business entity), not in a separately recognized business form.
- [Trust](#)

Partnerships

- [General partnership](#): a partnership in which all the partners are jointly and separately liable for the debts of the partnership. In most U.S. states, it can be created by agreement without requiring a public filing. The partners may themselves be legal entities or individuals.
- [LP, Limited partnership](#): a partnership where at least one partner (the general partner, which may itself be an entity or an individual) has unlimited liability for the LP's debts and one or more partners (the limited partners) have limited liability (which means that they are not responsible for the LP's debts beyond the amount they agreed to invest). Limited partners generally do not participate in the management of the entity or its business.
- [LLP, Limited Liability Partnership](#): a partnership where a partner's liability for the debts of the partnership is limited except in the case of liability for acts of professional negligence or malpractice. In some states, LLPs may only be formed for purposes of practicing a licensed profession, typically attorneys, accountants and architects. This is often the only form of limited partnership allowed for law firms (as opposed to general partnerships).

- [LLLP](#), **Limited Liability Limited Partnership**: a combination of LP and LLP, available in some states.

Limited Liability Companies

- [LLC](#), LC, Ltd. Co., **Limited Liability Company**: a form of business whose owners enjoy limited liability, but which is not a [corporation](#). Allowable abbreviations vary by state. Note that in some states *Ltd.* by itself is not a valid abbreviation for an LLC, because in some states (e.g. [Texas](#)), it may denote a corporation instead. See also [Series LLC](#). For U.S. federal tax purposes, in general, an LLC with two or more members is treated as a partnership, and an LLC with one member is treated as a sole proprietorship.
- [PLLC](#), **Professional Limited Liability Company**: some states do not allow certain professionals to form an LLC that would limit the liability that results from the services professionals provide such as doctors, medical care; lawyers, legal advice; and accountants, accounting services; architects, architectural services; when the company formed offers the services of the professionals. Instead those states allow a PLLC or in the LLC statutes, the liability limitation only applies to the business side, such as creditors of the company, as opposed to the client/customer service side, the level of medical care, legal services, or accounting provided to clients. This is meant to maintain the higher ethical standards that these professionals have committed themselves to by becoming licensed in their profession and to prevent them from being immune (or at least limit their immunity) to malpractice suits.

Corporations

- [Corp.](#), [Inc.](#), **Corporation, Incorporated**: used to denote [corporations](#) ([public](#) or otherwise). These are the only terms universally accepted by all 51 corporation chartering jurisdictions in the United States. However, in some states other suffixes may be used to identify a corporation, such as Ltd., Co./Company, or the Italian term S.p.A. (in [Connecticut](#); see under [Italy](#)). Some states that allow the use of "Company" prohibit the use of "and Company", "and Co.", "& Company" or "& Co.". In most states [sole proprietorships](#) and partnerships may register a fictitious "[doing business as](#)" name with the word "Company" in it. For a full list of allowed designations by state, see the table below.
- [Professional corporation](#), PC or P.C.: those corporate entities for which many corporation statutes make special provision, regulating the use of the corporate form by licensed professionals such as attorneys, architects, accountants, and doctors.
- [Doing Business As](#): denotes a business name used by a person or entity that is different from the person's or entity's true name. DBAs are not separate entities and do not shield the person or entity who uses the DBA as a business name from liability for debts or lawsuits. Filing requirements vary and are not permitted for some types of businesses or professional practices. See also [Delaware corporation](#), [Delaware statutory trust](#), [Nevada corporation](#), and [Massachusetts business trust](#).

Required designations for corporations, by U.S. state, territory or commonwealth:

State, territory or commonwealth	Required in corporation name	Authority
Alabama	"corporation", or "incorporated", or an abbreviation of one of such words, or if a banking corporation the words "bank", "banking", or "bankers"	§ 10-2B-4.01(a)(1) Code of Alabama 1975
Alaska	"corporation", "company", "incorporated", or "limited", or an abbreviation of one of these words; may not contain the word "city", "borough", or "village" or otherwise imply that the corporation is a municipality.	§ 10.06.105 (a) and (b), Alaska Corporations Code
Arizona	"association", "bank", "company", "corporation", "limited" or "incorporated" or an abbreviation of one of these words or the equivalent in a foreign language. Corporation may not use "bank", "deposit", "credit union", "trust" or "trust company" unless it also has a license to operate one. May not use "limited liability company" or "limited company" or the abbreviations "L.L.C.", "L.C.", "LLC", or "LC"	§ 10-401 Arizona Revised Statutes
Arkansas	"Corporation", "Company", or "Incorporated", "Limited" or shall contain an abbreviation of one of those words; but the name may not end with the	§ 4-26-401 (1), Arkansas Code

	word "Company" nor the abbreviation "Co." if the final word or abbreviation is immediately preceded by "and" or any symbol for "and"	
California	"corporation", "incorporated" or "limited" or an abbreviation of one of such words is required and for a statutory close corporations for corporate provisions to apply. May not contain "bank", "trust", "trustee" or "credit union" unless approved by the Commissioner of Financial Institutions.	§ 202(a), California Corporations Code
Colorado	"corporation", "incorporated", "company", "limited", "corp.", "inc.", "co." or "Ltd"; If the corporation is a professional corporation, it must contain the term or abbreviation "professional corporation", "p.c.", or "pc".	§ 7-90-601, Colorado Revised Statutes
Connecticut	"corporation", "incorporated", "company", "Societa per Azioni" or "limited", or the abbreviation "corp.", "inc.", "co.", "S.p.A." or "Ltd."	§ 33-655 General Statutes of Connecticut
Delaware	"association", "company", "corporation", "club", "foundation", "fund", "incorporated", "institute", "society", "union", "syndicate", or "limited", (or abbreviations thereof, with or without punctuation), or words (or abbreviations thereof, with or without punctuation) of like import of foreign countries or jurisdictions (provided they are written in Roman characters or letters)	Title 8, § 102, Delaware Code
District of Columbia	"corporation", "company", "incorporated", or "limited", or shall contain an abbreviation of 1 of such words	§ 29-101.08 District of Columbia Official Code
Florida	"corporation", "company", or "incorporated" or the abbreviation "Corp.", "Inc.", or "Co.", or the designation "Corp", "Inc", or "Co"	§ 607.0401 Florida Statutes
Georgia	'corporation,' 'incorporated,' 'company,' or 'limited,' or the abbreviation 'corp.,' 'inc.,' 'co.,' or 'Ltd.,' or words or abbreviations of like import in another language; must not be longer than 80 characters	O.C.G.A. § 14- 2-401
Guam	"corporation", "incorporated", "company", or "limited", or the abbreviation "corp.", "inc.", "co.", or "Ltd.", or words or abbreviations of like import in another language; if the word "company" or its abbreviation is used, it shall not be immediately preceded by the word "and" or an abbreviation or symbol representing the word "and."	Title 18, § 2110, Guam Code Annotated
Hawaii	"corporation", "incorporated", or "limited", or the abbreviation "corp.", "inc.", or "Ltd."	§ 414-51 Hawaii Revised Statutes
Idaho	"corporation", "incorporated", "company", "limited", or the abbreviation "corp.", "inc.", "co.", or "Ltd.", or words or abbreviations of like import in another language; provided however, that if the word "company" or its abbreviation is used it shall not be immediately preceded by the word "and" or by an abbreviation of or symbol representing the word "and"	§ 30-1-401 Idaho Statutes
Illinois	"corporation", "company", "incorporated", or "limited", or an abbreviation of one of such words	805 ILCS 5/4.05 Illinois Compiled Statutes
Indiana	"corporation", "incorporated", "company", or "limited", or the abbreviation "corp.", "inc.", "co.", or "Ltd.", or words or abbreviations of like import in another language	§ 23-1-23-1 Indiana Code
Iowa	"corporation", "incorporated", "company", or "limited", or the abbreviation "corp.", "inc.", "co.", or "Ltd.", or words or abbreviations of like import in another language	§ 490.401 Iowa Acts
Kansas	(except for banks) "association", "church", "college", "company", "corporation", "club", "foundation", "fund", "incorporated", "institute", "society", "union", "university", "syndicate" or "limited", or one of the	§ 17-6002 Kansas Statutes

abbreviations "co.", "corp.", "inc.", "ltd.", or words or abbreviations of like import in other languages if they are written in Roman characters or letters

[Kentucky](#)

"corporation", "incorporated" or the abbreviation "Inc.", or the word "company" or the abbreviation "Co."; but if the word "company" or the abbreviation "Co." is used, it may not be immediately preceded by the word "and" or the abbreviation "&."

§ 273.177
Kentucky
Revised Statutes

(except for railroad, telegraph and telephone corporations) "Corporation", "Incorporated" or "Limited", or the abbreviation of any of those words, or may contain instead the word "Company" or the abbreviation "Co." if the latter word or abbreviation is not immediately preceded by the word "and" or the symbol "&". No corporate name shall contain the phrase "doing business as" or the abbreviation "d/b/a". Only a bank or bank holding company is allowed to use any of "bank", "banker", "banking", "savings", "safe deposit", "trust", "trustee", "building and loan", "homestead", "credit union", "insurance", "casualty", "redevelopment corporation", or "electric cooperative".

[Louisiana](#)

§ 12:23
Louisiana
Revised Statutes

words or abbreviations of words that describe the nature of the entity, including "professional association", "corporation", "company", "incorporated", "chartered", "limited", "limited partnership", "limited liability company", "professional limited liability company", "limited liability partnership", "registered limited liability partnership", "service corporation" or "professional corporation"; beginning July 1, 2007, may also include "limited liability limited partnership"

[Maine](#)

for business
corporations:
Title 13-C § 401
Maine Revised
Statutes; for non-
profit
corporations:
Title 13-B § 301-
A Maine
Revised Statutes

For *Corporations*: "Company", if it is not preceded by the word "and" or a symbol for the word "and"; "Corporation", "Incorporated" or "Limited" or abbreviations; for Limited liability companies: "limited liability company", "L.L.C.", "LLC", "L.C.", or "LC"; for *Limited liability partnerships*: "limited liability partnership", "L.L.P." or "LLP"; for *Limited partnerships*: "limited partnership", "L.P.", or "LP"; for *Limited liability limited partnerships*: "limited liability limited partnership", "L.L.L.P.", or "LLLLP"; for *Professional corporations*: "chartered", "chtd.", "professional association", "P.A.", "professional corporation", or "P.C."

[Maryland](#)

Maryland Code
– Corporations
and Associations
§ 1-502

[Massachusetts](#)

"any name which, in the judgment of the secretary, indicates that it is a corporation"

General Laws Of
Massachusetts –
Chapter 155:
Section 9

[Michigan](#)

"corporation", "company", "incorporated", or "limited" or shall contain 1 of the following abbreviations, corp., co., inc., or ltd.

Act 284 of 1972
Section
450.1211
Michigan
Business
Corporation Act

[Minnesota](#)

nonprofit corporations are not required to use any of these words; for business corporations, they must use "corporation", "incorporated", or "limited", or shall contain an abbreviation of one or more of these words, or the word "company" or the abbreviation "Co." if that word or abbreviation is not immediately preceded by the word "and" or the character "&"

Chapter 302A,
Section
302A.115
Minnesota
Statutes (for
Business
Corporations);
Chapter 317A,
Section
317A.115
Minnesota

		Statutes (for non-profit corporations)
Mississippi	"corporation", "incorporated", "company" or "limited", or the abbreviation "corp.", "inc.", "co." or "ltd." or words or abbreviations of like import in another language	§ 79-4-4.01 Mississippi code
Missouri	"corporation", "company", "incorporated", or "limited", or shall end with an abbreviation of one of said words	Chapter 351 Section 351.110 Missouri Revised Statutes
Montana	"corporation", "incorporated", "company", or "limited"; the abbreviation "corp.", "inc.", "co.", or "ltd."; or words or abbreviations of similar meaning in another language	35-1-308 Montana Code Annotated
Nebraska	corporation, incorporated, company, or limited, or the abbreviation corp., inc., co., or ltd., or words or abbreviations of like import in another language, except that a corporation organized to conduct a banking business under the Nebraska Banking Act may use a name which includes the word bank without using any such words or abbreviations	Section 21-2028 State of Nebraska Statutes
Nevada	No specific requirements stated except that a name appearing to be that of a natural person and containing a given name or initials must not be used as a corporate name except with an additional word or words such as "Incorporated", "Limited", "Inc.", "Ltd.", "Company", "Co.", "Corporation", "Corp.", or other word which identifies it as not being a natural person	78.035 Nevada Revised Statutes
New Hampshire	Contain the word "corporation", "incorporated", or "limited" or the abbreviation "corp.", "inc.", or "ltd."	New Hampshire Revised Statutes – Title XXVII; Section 293-A:4.01 for business corporations
New Jersey	Shall contain the word "corporation", "company", "incorporated", or shall contain an abbreviation of one of those words, or shall include the abbreviation Ltd.	New Jersey Statutes 14A:2-2
New Mexico	contain the separate word "corporation", "company", "incorporated" or "limited" or shall contain a separate abbreviation of one of these words	New Mexico Statutes Unannotated 53-11-7
New York	Shall contain the word "corporation", "incorporated" or "limited", or an abbreviation of one of such words; there is also a long list of words a business corporation is not allowed to use without additional approval from other agencies including "board of trade", "state police", "urban development", "chamber of commerce", "state trooper", "urban relocation", "community renewal", "tenant relocation", "acceptance", "endowment", "loan", "annuity", "fidelity", "mortgage", "assurance", "finance", "savings" and many others	New York State Consolidated Laws, Business Corporations Law § 301; Not- For-Profit Corporations Law, § 301
North Carolina	a <i>corporation</i> must contain the word "corporation", "incorporated", "company", or "limited", or the abbreviation "corp.", "inc.", "co.", or "ltd."; a <i>limited liability company</i> must contain the words "limited liability company" or the abbreviation "L.L.C." or "LLC", or the combination "ltd. liability co.", "limited liability co.", or "ltd. liability company"; a <i>limited partnership</i> that is not a limited liability limited partnership must contain the words "limited partnership", the abbreviation "L.P." or "LP", or the combination "ltd. partnership"; a <i>limited liability limited partnership</i> must	North Carolina General Statutes § 55D-20

contain the words "registered limited liability limited partnership" or "limited liability limited partnership" or the abbreviation "L.L.L.P.", "R.L.L.L.P.", "LLLLP", or "RLLLLP"; a *registered limited liability partnership's* name must contain the words "registered limited liability partnership" or "limited liability partnership" or the abbreviation "L.L.P.", "R.L.L.P.", "LLP" or "RLLP".

must contain the word "company", "corporation", "incorporated", "limited", or an abbreviation of one or more of these words; may not contain the words "limited liability company", "limited partnership", "limited liability partnership", "limited liability limited partnership", or any abbreviation of these words.

North Dakota
century Code 10-
19.1-13

[Ohio](#)

It shall end with or include the word or abbreviation "company", "co.", "corporation", "corp.", "incorporated", or "inc."

Ohio Revised
Code § 1701.05

[Oklahoma](#)

The name of the corporation which shall contain one of the words "association", "company", "corporation", "club", "foundation", "fund", "incorporated", "institute", "society", "union", "syndicate", or "limited" or abbreviations thereof, with or without punctuation

Oklahoma
Statutes § 18-
1006

[Oregon](#)

For private corporations it shall contain one or more of the words "corporation", "incorporated", "company" or "limited" or an abbreviation of one or more of those words; shall not contain the word "cooperative." For non-profit corporations there is no specific requirement except the name cannot imply a purpose not dictated in its articles of incorporation and cannot contain the word "cooperative" or the phrase "limited partnership."

[Oregon Revised
Statutes](#) 60.094
for Private
Corporations;
ORS 65.094 for
Non-Profit
corporations

[Pennsylvania](#)

Corporation, Corp., Company, Co., Incorporated, Inc., Limited, Ltd., Association., Fund., Syndicate or words or abbreviations of like import in languages other than English

Pennsylvania
Code, Chapter
19, § 23.3

[Puerto Rico](#)

Corporation, Corp. or Inc., or words or abbreviations of like import in other languages, provided they are written in roman letters or characters

Title 14, Subtitle
4, § 2602, Laws
of Puerto Rico.

[Rhode Island](#)

"corporation", "company", "incorporated", or "limited", or an abbreviation of one of these words

Rhode Island
General Laws §
7-1.2-401

[South Carolina](#)

"corporation", "incorporated", "company", or "limited", the abbreviation "corp.", "inc.", "co.", or "ltd.", or words or abbreviations of like import in another language

South Carolina
Code of Laws
Section 33-4-101

[South Dakota](#)

corporation, incorporated, company, or limited, or the abbreviation, corp., inc., co., or ltd., or terms or abbreviations of like import in another language

South Dakota
Codified Laws
47-1A-401

[Tennessee](#)

"corporation", "incorporated", "company", or the abbreviation "corp.", "inc.", "co.", or words or abbreviations of like import in another language (provided they are written in Roman characters or letters); existing corporations which were formed using only "limited" or "ltd" are not required to change their name

§ 48-14-101
Tennessee Code

[Texas](#)

"company", "corporation", "incorporated", or "limited", or an abbreviation of one of those words.

Texas Business
Organizations
Code § 5.054

[U.S. Virgin Islands](#)

name shall be such as to indicate that it is a corporation as distinguished from a natural person or partnership.

Title Thirteen, §
2, Virgin Islands
Code

[Utah](#)

"corporation", "incorporated", "company"; the abbreviation: "corp.", "inc." or "co." or words or abbreviations of like import to the words or abbreviations listed in another language; without the written consent of the United States Olympic Committee, may not contain the words "Olympic",

§ 16-10a-401
Utah Code

	"Olympiad", or "Citius Altius Fortius"; without the written consent of the Division of Consumer Protection may not contain the words "university", "college" or "institute"	
Vermont	"corporation", "incorporated", "company", or "limited", or the abbreviation "corp.", "inc.", "co.", or "ltd.", or words or abbreviations of like import in another language; shall not have the word "cooperative" or any abbreviation thereof as part of its name unless the corporation is a worker cooperative corporation	Title 11A, § 4.01 Vermont Statutes
Virginia	"corporation", "incorporated", "company", or "limited", or the abbreviation "corp.", "inc.", "co.", or "ltd."	§ 13.1-630. Code of Virginia
Washington	"corporation", "incorporated", "company", or "limited", or the abbreviation "corp.", "inc.", "co.", or "ltd."; must not include "Bank", "banking", "banker", "trust", "cooperative", or any combination of the words "industrial" and "loan", or any combination of any two or more of the words "building", "savings", "loan", "home", "association", and "society"	§ 23B.04.010 Revised Code of Washington
West Virginia	"corporation", "incorporated", "company" or "limited", or the abbreviation "corp.", "inc.", "co." or "ltd.", or words or abbreviations of like import in another language	§ 31D-4-401 West Virginia Code
Wisconsin	"corporation", "incorporated", "company" or "limited" or the abbreviation "corp.", "inc.", "co." or "ltd." or words or abbreviations of like import in another language	§ 180.0401 Wisconsin Statutes (for Stock corporations) and § 181.0401 Wisconsin Statutes (for non-stock corporations)
Wyoming	Unclear; apparently any of "corporation", "company", "incorporated", and probably the usual abbreviations of "Corp." "Co." and "Inc."	§ 17-16-401 Wyoming Statutes

Uzbekistan

- MChJ (Mas'uliyati Cheklangan Jamiyat/Масъулияти Чекланган Жамият): limited liability company
- QMJ (Qo'shimcha ma'suliyatli jamiyat/Қўшимча масъулиятли жамият): additional liability company
- AJ (Aksiyadorlik jamiyati/Аксиядорлик жамияти): joint-stock company
 - OAJ (Ochiq aksiyadorlik jamiyati/Очиқ аксиядорлик жамияти): public joint-stock company
 - YoAJ (Yopiq aksiyadorlik jamiyati/Ёпиқ аксиядорлик жамияти): closed joint-stock company
- XK (Xususiy korxona/Хусусий корхона): private company
- XT (Xususiy tadbirkorlik/Хусусий тадбиркорлик): sole proprietorship
- OK (Oilaviy korxona/Оилавий корхона): family company
- UK (Unitar korxona/Унитар корхона): unitary enterprise
- QK (Qo'shma korxona/Қўшма корхона): joint venture

Vietnam

- Cty TNHH (Công ty trách nhiệm hữu hạn / "Company with Limited Liability"): Limited Liability Company
- Cty TNHH MTV (Công ty trách nhiệm hữu hạn một thành viên/ "Limited Liability Company with a Single member") since 2005
- Cty CP (Công ty cổ phần / "Company with Joint Stock"): Joint Stock Company
- Công ty hợp danh / "Company of Partners": Partnership
- Doanh nghiệp hợp danh / "Enterprise Partnership": Partnership
- DNNN (Doanh nghiệp nhà nước / "Enterprise of the State"): State-Owned Enterprise
- DNTN (Doanh nghiệp tư nhân / "Enterprise Private"): Proprietorship
- DTNN (Doanh nghiệp có vốn đầu tư nước ngoài "Enterprise with Foreign Investment"): Foreign Investment Enterprise
- HTX (Hợp tác xã/ Co-operation)
- Chi nhánh : Branch Company
- Nhóm Cty (Công Ty / "Group Company"): Holding Company