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| **Simple partnership**  **(società semplice)** | **General partnership**  **(società in nome collettivo – s.n.c.)** | **Limited partnership**  **(società in accomandita semplice – s.a.s.)** |
| Non-commercial activity | Commercial and non-commercial activity | Commercial and non-commercial activity |
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| **Company limited by shares**  **(società per azioni - s.p.a.)** | | **Company limited by quotas**  **(società a responsabilità limitata – s.r.l.)** |
| **Closed CLS - Open CLS (+ listed CLS)** | **Companies with shares listed in a regulated market** |
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| **Common provisions for limited liability companies** | | |
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