

Appendix D

Foreign Entity Appendix

This table lists common foreign designations, and their abbreviations, used by various foreign countries to identify legal commercial entities. The appendix also includes a description of the foreign designation and, in some cases, the equivalent United States entity. See TMEP §803.03(i) for further information.

Abbr.	Country	Description
A. en P.	Mexico	<i>Asociación en Participación.</i> Joint venture.
AB	Sweden	<i>Aktiebolag.</i> Joint Stock Company, equivalent to a corporation.
A.C.	Mexico	<i>Asociación Civil.</i> Civil Association of a non-commercial nature.
ACE	Portugal	<i>Agrupamento Complementar de Empresas.</i> Association of businesses.
AD	Bulgaria	<i>Aktzionero Druzhestvo.</i> Limited Liability Company.
AE	Greece	<i>Anonymos Etairia.</i> Joint Stock Company, equivalent to a corporation.
AG	Austria	<i>Aktiengesellschaft.</i> Joint Stock Company, equivalent to a corporation.
AG	Germany	<i>Aktiengesellschaft.</i> Joint Stock Company, equivalent to a corporation.
AG	Switzerland	<i>Aktiengesellschaft.</i> Joint Stock Company, equivalent to a corporation.
AL	Norway	<i>Andelslag.</i> Cooperative society.
AmbA	Denmark	<i>Andelsselskab.</i> Limited Liability Cooperative.

Abbr.	Country	Description
ANS	Norway	<i>Ansvarlig selskap.</i> Trading partnership.
Apb	Sweden	<i>Publikt Aktiebolag.</i> Public Stock Corporation.
ApS	Denmark	<i>Anpartselskab.</i> Private Limited Company.
ApS & Co. K/S	Denmark	Similar to a general partnership, but the entity with unlimited liability is a company (ApS) instead of an individual.
AS	Norway	<i>Aksjeselskap.</i> Stock Company, equivalent to a corporation.
A/S	Denmark	<i>Aktieselskap.</i> Stock Company, equivalent to a corporation.
A.S.	Czech Republic	<i>Akciova Spolecnost.</i> Joint Stock Company, equivalent to a corporation.
A.S.	Estonia	<i>Aktsiaselts.</i> Joint Stock Company, equivalent to a corporation.
A.S.	Slovakia	<i>Akciova Spolecnost.</i> Joint Stock Company, equivalent to a corporation.
A.S.	Turkey	<i>Anonim Sirketi.</i> Joint Stock Company, equivalent to a corporation.
ASA	Norway	<i>Allmennaksjeselskap.</i> Public stock corporation.
Association/ Associazione	Switzerland/France/Italy	<i>Association.</i>
AVV	France/Switzerland	<i>Aruba Vrijgestelde Vennootschap.</i> Aruba Exempt Company.
BM or B.M.	Israel	<i>Be'eravon Mugbal.</i> Limited Company.
BK or CC	South Africa	<i>Beslote Korporasie.</i> Close Corporation.

Abbr.	Country	Description
Bt	Hungary	<i>Betítí társaság.</i> Limited Liability Partnership.
B.V.	Belgium	<i>Besloten Vennootschap.</i> Limited Liability Company.
B.V.	Netherlands	<i>Besloten Vennootschap.</i> Limited Liability Company.
B.V.	Netherlands Antilles	<i>Besloten Vennootschap.</i> Limited Liability Company.
BVBA	Belgium	<i>Besloten Vennootschap met Beperkte Aansprakelijkheid.</i> Flemish language equivalent of the SPRL -- means that the company is a private limited company.
CA	Ecuador	<i>Compania Anonima.</i> Public Limited Company.
c.c.c.	Wales	<i>Cwmni Cyfyngedig Cyhoeddus.</i> Public Limited Company, Welsh language equivalent to PLC.
Co.	Commonwealth countries	<i>Company.</i> Acceptable to identify entities that are equivalent or analogous to United States corporations or associations.
C.V.	Netherlands	<i>Commanditaire Vennootschap.</i> Limited Partnership.
CVA	Belgium	<i>Commanditaire Vennootschap op Aandelen.</i> Limited partnership, with shares. Flemish language equivalent to the French language SCA.
CVoA	Netherlands	<i>Commanditaire Vennootschap op Andelen.</i> Limited Partnership, with shares.
Cyf.	Wales	<i>Cyfyngedig.</i> Private Limited Company, Welsh language equivalent to Ltd.
DA	Norway	<i>Selskap med delt ansar.</i> Limited Partnership.

Abbr.	Country	Description
d.d.	Croatia	<i>Dionicko Drustvo.</i> Joint stock company.
d.d.	Slovenia	<i>Delniska Druzba.</i> Stock company
DI	Italy/Switzerland	<i>Ditta individuale.</i> Sole Proprietorship.
d.n.o.	Slovenia	<i>Druzba z neomejeno odgovornostjo.</i> Partnership, all partners have unlimited liability.
d.o.o.	Croatia	<i>Drustvo s Ogranicenom Odgovornoscu.</i> Limited Liability Company.
d.o.o.	Slovenia	<i>Druzba z Omejeno Odgovornostjo.</i> Limited Liability Company.
EE	Greece	<i>Eterorrythmos.</i> Limited liability partnership.
EEG	Austria	<i>Eingetragene Erwerbsgesellschaft.</i> Professional Partnership.
EIRL	Peru	<i>Empresa Individual de Responsabilidad Limitada.</i> Personal business with limited liability.
EG	Switzerland	<i>Einfache Gesellschaft.</i> Simple Partnership.
ELP	Bahamas	<i>Exempted Limited Partnership.</i> Has one or more limited partners, and one general partner, which must be a resident of the Bahamas or a company incorporated in the Bahamas.
EOOD	Bulgaria	<i>Ednolichno Druzhestvo s Ogranichena Otgovornost.</i> Limited liability company.
EPE	Greece	<i>Etairia periorismenis efthinis.</i> Limited liability company.
EURL	France	<i>Entreprise Unipersonnelle à Responsabilité Limitée.</i> Incorporated sole proprietorship with limited liability.

Abbr.	Country	Description
e.V.	Germany	<i>Eingetragener Verein.</i> Non-profit society/association.
Einzelfirma	Germany/Swiss	<i>Einzelfirma.</i> Sole Proprietorship.
Fondation/ Fondazione	Switzerland/France/Italy	<i>Foundation.</i> Foundation having some attributes of a corporation.
GbR	Germany	<i>Gesellschaft burgerlichen Rechts.</i> Partnership without a legal name.
GCV	Belgium	<i>Gewone Commanditaire Vennootschap.</i> Limited Partnership. Flemish language equivalent to the French language SCS.
G.K.	Japan	<i>Godo kaisha</i> or <i>Godokaisha.</i> A variant of the American limited liability company.
Gen	Switzerland	<i>Genossenschaft.</i> Cooperative Society.
GesBR	Austria	<i>Bürgerlich rechtliche Erwerbsgesellschaft.</i> Joint venture.
GesmbH	Austria	<i>Limited Liability Company.</i> This abbreviation is only used in Austria (not Germany or Switzerland).
GIE	France	<i>Groupement d'intérêt économique.</i> Economic Grouping of Interest. Two or more persons or entities form an alliance with the goal of facilitating or developing economic activity of the members.
GmbH & Co. KG	Germany	Limited partnership in which, typically, the sole general partner is a limited liability company.
GmbH	Austria	<i>Gesellschaft mit beschränkter Haftung.</i> Limited Liability Company.
GmbH	Germany	<i>Gesellschaft mit beschränkter Haftung.</i> Limited Liability Company.
GmbH	Switzerland	<i>Gesellschaft mit beschränkter Haftung.</i> Limited Liability

Abbr.	Country	Description
		Company.
Gomei Kaisha	Japan	<i>Gomei Kaisha</i> . Similar to an American general partnership.
Goshi Kaisha	Japan	<i>Goshi Kaisha</i> or <i>Goshikaisha</i> . Similar to an American limited partnership.
HB	Sweden	<i>Handelsbolag</i> . Trading Partnership.
hf	Iceland	<i>Hlutafelag</i> . Limited liability company.
I/S	Denmark	<i>Interessentskab</i> . General partnership.
j.t.d.	Croatia	<i>Javno Trgovacko Drustvo</i> . Unlimited liability company.
KA/S	Denmark	<i>Kommanditaktieselskab</i> . Limited partnership with share capital.
KAG	Switzerland	<i>Kommandit-Aktiengesellschaft</i> . Limited partnership with shares.
Kb	Sweden	<i>Kommanditbolag</i> . Limited partnership.
KD	Bulgaria	<i>Komanditno Drushestwo</i> . Partnership.
k.d.	Croatia	<i>Komanditno Drustvo</i> . Limited Partnership.
k.d.	Slovenia	<i>Komanditna Druzba</i> . Limited Partnership
KDA	Bulgaria	<i>Komanditno drushestwo s akzii</i> . Partnership with shares.
k.d.d.	Slovenia	<i>Komanditna delniska druzba</i> . Limited Partnership with shares.
KEG	Austria	<i>Kommanditerwerbsgesellschaft</i> . Limited Registered Partnership.
Kft	Hungary	<i>Korlátolt Felelősségű Társaság</i> . Limited liability company.
KG	Austria	<i>Kommanditgesellschaft</i> . A limited

Abbr.	Country	Description
		partnership under a legal name whose entity survives even though the partners might change.
KG	Germany	<i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change.
KG	Switzerland	<i>Kommanditgesellschaft</i> . A limited partnership under a legal name whose entity survives even though the partners might change.
KGaA	Germany	<i>Kommanditgesellschaft auf Aktien</i> . A limited partnership with shares.
K.K.	Japan	<i>Kabushiki Kaisha</i> . Joint Stock Company.
Kkt	Hungary	<i>Közkereseti Társaság</i> , General Partnership.
KoIG	Switzerland	<i>Kollektivgesellschaft</i> . General Partnership.
Kol. SrK	Turkey	<i>Kollektiv Sirket</i> . Unlimited liability partnership.
Kom. SrK	Turkey	<i>Komandit Sirket</i> . Limited liability partnership.
k.s.	Czech Republic	<i>Komanditni Spolecnost</i> . Limited partnership.
K/S	Denmark	<i>Kommanditselskab</i> . Limited partnership.
KS	Norway	<i>Kommandittelskap</i> . Limited partnership.
Kv	Hungary	<i>Közös vállalat</i> . Joint Venture.
Ky	Finland	<i>Kommandiittiyhtiö</i> . Limited Partnership.
Lda	Portugal	<i>Sociedade por Quotas Limitada</i> . Similar to an American Limited Liability Company.
LDC	Bahamas	<i>Limited Duration Company</i> . A company, but it has a life of 30

Abbr.	Country	Description
		years or less.
Ltd.	Commonwealth countries; China	<i>Limited Company</i> . Indicates that a company is incorporated and that the owners have limited liability
Ltda	Brazil	<i>Sociedade por Quotas de Responsabilidade Limitada</i> . Similar to a limited liability company.
NV	Netherlands	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
NV	Belgium	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
NV	Netherlands Antilles	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
NV	Suriname	<i>Naamloze Vennootschap</i> . Public limited liability company, equivalent to a corporation.
OE	Greece	<i>Omorrythmos</i> . Partnership.
OEG	Austria	<i>Offene Erwerbsgesellschaft</i> . Open Trading Partnership, General Registered Partnership or General Professional Partnership.
OHG	Austria	<i>Offene Handelsgesellschaft</i> . Partnership.
OHG	Germany	<i>Offene Handelsgesellschaft</i> . Partnership.
OOD	Bulgaria	<i>Druzhestvo s Ogranichena Otgovornost</i> . Limited Liability Company.
OA0	Russian Federation	<i>Otkrytoe Aktsionernoe Obshchestvo</i> . Joint Stock Company.
OOO	Russian Federation	<i>Obschestvo s ogranichennoy otveststvennostyu</i> . Limited Liability Company.

Abbr.	Country	Description
OÜ	Estonia	<i>Osaühing.</i> Private limited liability company.
Oy	Finland	<i>Osaakeyhtiö.</i> Corporation.
OYJ	Finland	<i>Julkinen Osaakeyhtiö.</i> Public limited company.
P/L or Pty. Ltd.	Australia	Proprietary Limited Company.
PC Ltd	Australia	Public Company Limited by Shares.
PLC	UK & Ireland	Public Limited Company.
PMA	Indonesia	<i>Penanaman Modal Asing.</i> Foreign joint venture company.
PMDN	Indonesia	<i>Penanaman Modal Dalam Negeri.</i> Domestic Capital investment company.
PrC	Ireland	Private Company limited by shares.
Prp. Ltd.	Botswana	Private company limited by shares.
PT	Indonesia	<i>Perseroan Terbuka.</i> Limited company.
PT Tbk	Indonesia	<i>Perseroan Terbatas, Terbuka.</i> Stock corporation.
Pty.	Australia	Proprietary Company.
RI	Switzerland	<i>Raison individuelle.</i> Sole Proprietorship.
RAS	Estonia	<i>Riiklik Aktsiaselts.</i> State (owned) Joint Stock company.
Rt	Hungary	<i>Részvénytársaság.</i> Stock Company.
S. de R.L.	Mexico	<i>Sociedad de Responsabilidad Limitada.</i> Limited Liability Company.
S. en C.	Colombia & Peru	<i>Sociedad en Comandita.</i> Limited Partnership.
S.N.C.	Mexico	<i>Sociedad en Nombre Colectivo.</i> General Partnership.

Abbr.	Country	Description
S/A	Brazil	<i>Sociedade Anônima</i> . Joint stock company, equivalent to a corporation.
SA	Argentina	<i>Sociedad Anonima</i> . Joint stock company, equivalent to a corporation.
SA	Belgium	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	France/Switzerland	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	Ivory Coast	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	Luxembourg	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	Mexico	<i>Sociedad Anónima</i> . Joint stock company, equivalent to a corporation.
SA	Morocco	<i>Société Anonyme</i> . Joint stock company, equivalent to a corporation.
SA	Poland	<i>Spółka Akcyjna</i> . Joint stock company, equivalent to a corporation.
SA	Portugal	<i>Sociedad Anónima</i> . Joint stock company, equivalent to a corporation.
SA	Romania	<i>Societate pe actiuni</i> . Joint stock company, equivalent to a corporation.
SA	Spain	<i>Sociedad Anonima</i> . Joint stock company, equivalent to a corporation.
S.A.	Brazil	<i>Sociedade por Ações</i> . Privately-held company.

Abbr.	Country	Description
SA de CV	Mexico	<i>Sociedad Anonima.</i> Joint stock company, with variable capital
SAFI	Uruguay	<i>Sociedad Anonima Financiera de Inversion.</i> Offshore company.
Sagl	Switzerland	<i>Società a garanzia limitata.</i> Limited Liability Company.
S.A.I.C.A.	Venezuela	<i>Sociedad Anónima Inscrita de Capital Abierto.</i> Open Capital Company .
SApA	Italy/Switzerland	<i>Societa in Accomandita per Azioni.</i> Limited partnership with shares.
Sarl	France & Other	<i>Société à responsabilité limitée.</i> Limited Liability Company. Used in France and other French speaking countries.
Sarl	Luxembourg	<i>Société à Responsabilité Limitée.</i> Limited Liability Company.
SAS	France	<i>Société par Actions Simplifiée.</i> Simplified Stock Corporation which has the legal status of a corporation. Note, however, that " <i>societe par action</i> " by itself is not an official French entity designation.
SAS	Italy	<i>Società in Accomandita Semplice.</i> Limited Partnership.
SC	France/Switzerland	<i>Société en commandite.</i> Partnership with limited and general partners.
SC	France	<i>Société civile.</i> Partnership with full liability.
SC	Poland	<i>Spółka prawa cywilnego.</i> Partnership with all partners having unlimited liability.
SC	Italy/Switzerland	<i>Societa cooperativa.</i> Cooperative society. This type of entity may be incorporated with either limited or unlimited liability.

Abbr.	Country	Description
SCOP	France/Switzerland	<i>Société Coopérative</i> . Cooperative society. This type of entity may be incorporated with either limited or unlimited liability.
S.C.	Spain	<i>Sociedad en Commandita</i> . General Partnership.
SCA	France/Belgium/ Switzerland	<i>Société en commandite par actions</i> . Limited partnership with share capital, occupies a position between a limited partnership and a corporation.
SCA	Romania	<i>Societate în comandită pe acțiuni</i> . Limited liability partnership with shares.
SCP	Brazil	<i>Sociedade em Conta de Participação</i> . Partnership where there is one partner assumed responsible for running the business.
SCS	Belgium & France	<i>Société en Commandite Simple</i> . A special partnership very similar to an American limited partnership
S.C.S.	Brazil	<i>Sociedade em Comandita Simples</i> . Limited Partnership.
SCS	Mexico	<i>Sociedad en Comandita Simple</i> . Limited Partnership.
SCS	Romania	<i>Societate în comandită simplă</i> . Limited liability partnership.
Sdn Bhd	Malaysia	<i>Sendirian Berhad</i> . Limited Liability Company.
SE	European Union	<i>Societas Europaea</i> . European Company. A Public Limited Company, equivalent to a corporation.
SENC	Luxembourg	<i>Société en Nom Collectif</i> . General Partnership.
SGPS	Portugal	<i>Sociedade gestora de participações sociais</i> . Holding Enterprise.

Abbr.	Country	Description
SK	Poland	<i>Spółka komandytowa.</i> Limited liability partnership.
SL	Spain	<i>Sociedad de Responsabilidad Limitada.</i> Limited liability company, may be identified as a joint stock company with limited liability.
SLNE	Spain	<i>Sociedad Limitada Nueva Empresa.</i> Limited Liability New Business, a modified Limited Liability Company.
SNC	France/Switzerland	<i>Société en nom collectif.</i> General Partnership.
SNC	Italy/Switzerland	<i>Società in Nome Collettivo.</i> General Partnership.
SNC	Romania	<i>Societate in Nume Colectiv.</i> General Partnership.
SNC	Spain	<i>Sociedad en Nombre Colectivo.</i> General Partnership.
SOPARFI	Luxembourg	<i>Société de Participation Financière.</i> Holding company.
SP	France	<i>Société en participation.</i> Undisclosed partnership.
SpA	Italy	<i>Società per Azioni.</i> Limited share company, or joint-stock company, equivalent to a corporation.
spol s.r.o.	Czech Republic	<i>Společnost S Rucením Omezeným.</i> Limited Liability Company.
SPRL	Belgium	<i>Société Privée à Responsabilité Limitée.</i> French language equivalent to a private limited liability company.
SRC	Spain	<i>Sociedad Regular Colectiva.</i> A regular collective company, similar to a partnership.
Sp. z.o.o.	Poland	<i>Spółka z ograniczoną odpowiedzialnością.</i> Limited liability company, privately-held.

Abbr.	Country	Description
Srl	Chile	<i>Sociedad de responsabilidad limitada.</i> Limited Liability company.
Srl	Italy	<i>Società a Responsabilità Limitata.</i> Limited liability (joint stock) company.
Srl	Romania	<i>Societate cu Raspundere Limitata.</i> Limited-liability company, privately-held.
SS	Italy/Switzerland	<i>Società Semplice.</i> Simple Partnership.
SS	Switzerland	<i>Société Simple.</i> Simple Partnership
Stiftung	Germany/Swiss	<i>Stiftung.</i> Foundation having some attributes of a corporation.
td	Slovenia	<i>Tiha družba.</i> Sole proprietorship.
TLS	Turkey	<i>Türk Limited Şirketi.</i> Private Limited Liability Company.
Verein	Switzerland	<i>Verein.</i> Association.
VOF	Netherlands	<i>Vennootschap onder firma.</i> General partnership.
v.o.s.	Czech Rep	<i>Verejna Obchodni Spolecnost.</i> General partnership.
YK	Japan	<i>Yugen Kaisha.</i> Limited company, similar to an American closely held corporation. Abolished in 2006 and replaced with the <i>Godo Kaisha</i> .