


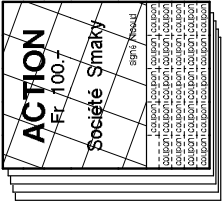
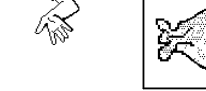



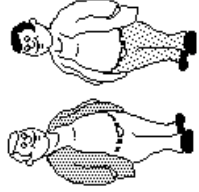
















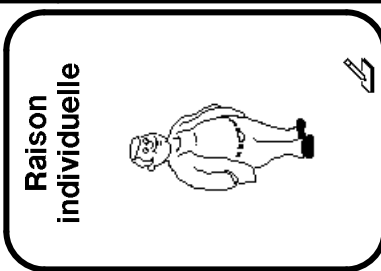
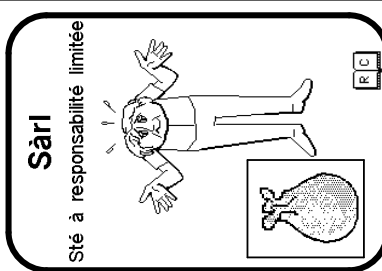
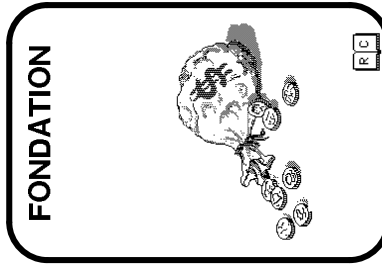
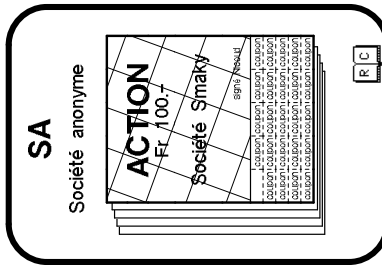
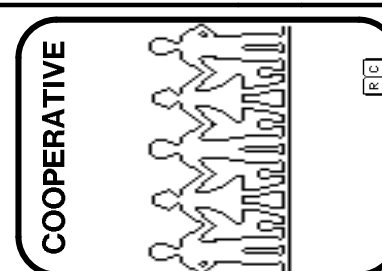
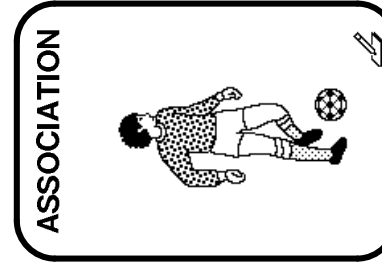

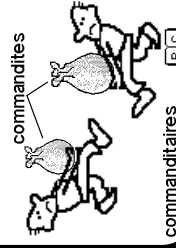

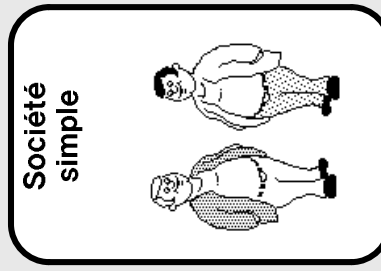
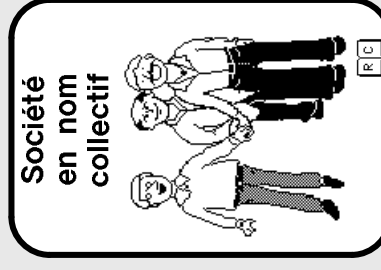
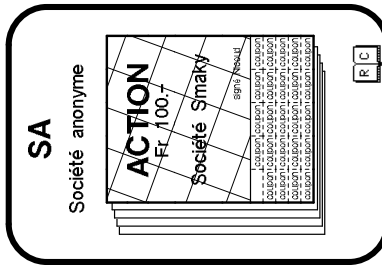
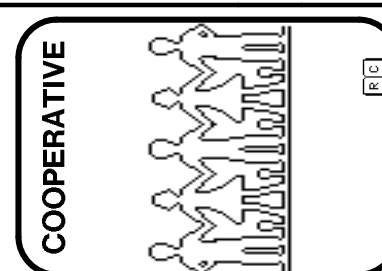





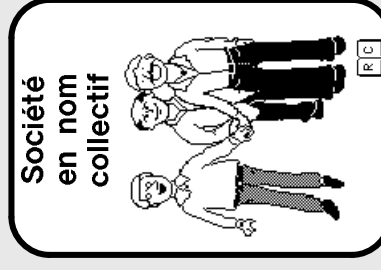


# LES GROUPEMENTS EN DROIT SUISSE

Sociétés ...					
 		<p>Société anonyme</p> 	<p>Sté à responsabilité limitée</p> 		
			<p>pro memoria</p>		
	<p>commandité</p> 	<p>commanditaires</p> 	<p>commanditaires</p> 		
  			<p>pro memoria</p>		

# LES GROUPEMENTS EN DROIT SUISSE

Sociétés ...		de droit privé		de droit public	
collectives		individuelles		Corporations publiques	
à but lucratif		à but social		à but idéal	
de personnes		de capitaux		mixtes	
<p><b>Raison individuelle</b></p> 		<p><b>Sàrl</b> Sté à responsabilité limitée</p> 		<p><b>FONDATION</b></p> 	
<p><b>SA</b> Société anonyme</p> 		<p><b>COOPERATIVE</b></p> 		<p><b>ASSOCIATION</b></p> 	
<p><b>Société en commandite simple</b></p> <p>commandité</p>  <p>commanditaires</p> 		<p><b>Société en commandite par actions</b></p> <p><i>pro memoria</i></p> 		<p><b>Société simple</b></p> 	
<p><b>Société en nom collectif</b></p> 		<p><b>SA</b> Société anonyme</p> 		<p><b>COOPERATIVE</b></p> 	
<p><b>Entreprises publiques</b></p> <p>PTT</p>  <p>SBB</p>  <p>CFF</p> 		<p><b>Corporations publiques</b></p>  		<p><b>Société en nom collectif</b></p> 	

## Inscription au RC (Registre du commerce)

Pas d'inscription

 Inscription possible dans certains cas

 Inscription obligatoire

### Responsabilité des associés

				personnelle	
				indéfinie	
				solidaire	
				subsidaire (en cas de faillite)	
				subsidaire, limitée à la commandite ou au capital inscrit	

