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DEVELOPMENT AND FORMATION OF THE LEGISLATION OF FOREIGN COUNTRIES REGULATING BUSINESS PARTNERSHIPS

The article has chosen the topic's relevance because the «origin» of this organizational and legal form was in ancient times, even in Ancient Rome and Greece. In different traditional systems, such a corporate and legal structure as a Limited liability Partnership is called differently, so in England-a Limited Liability Partnership, in the United States of America – a Limited Liability Company, in Germany-a limited liability company.

In this article, only some limited liability partnership elements will be analyzed using the comparative-legal method. In particular, we will talk about the number of participants, authorized capital, registration, liability, etc., in comparison with the Republic of Kazakhstan, England, the United States, and Germany.

A business partnership is different from a simple partnership, which, according to article 228, has no authorized capital and is not a legal entity. In contrast to business partnerships, a simple partnership is formed based on a contract on joint activities of its participants, and the material basis of its activities is the property of the participants of a simple partnership, which is the common shared property of these participants, but not of the partnership.

Key words: civil Code, the Law on business partnerships, commercial organization, participants of business partnerships, comparative analysis of business partnerships.

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Шаруашылық серіктестіктерін реттейтін шет елдердің заңнамаларының дамуы мен қалыптасуы

Мақаланың тақырыбының өзектілігі – бұл құқықтық форманың осы түрінің «пайда болуы» ежелгі уақытта, тіпті ежелгі Римде және Грецияда болған. Әр түрлі құқықтық жүйелерде жауапкершілігі шектеулі серіктестік әр түрлі аталады, сондықтан Англияда - жауапкершілігі шектеулі серіктестік, Америка Құрама Штаттарында – жауапкершілігі шектеулі серіктестік, Германияда – жауапкершілігі шектеулі серіктестік.

Бұл мақалада жауапкершілігі шектеулі серіктестіктің кейбір элементтері ғана салыстырмалы құқықтық әдісті қолдана отырып талданады. Атап айтқанда, Қазақстан Республикасымен, Англиямен, АҚШ-пен, Германиямен салыстырғанда қатысушылардың саны, жарғылық капитал, тіркеу, жауапкершілік және т.б. туралы сөз болады.

Шаруашылық серіктестік 228-бапқа сәйкес жарғылық капиталы жоқ және заңды тұлға болып табылмайтын жай серіктестіктен ерекшеленеді. Шаруашылық серіктестіктерден айырмашылығы, жай серіктестік оның қатысушыларының бірлескен қызметі туралы шарт негізінде құрылады, ал оның қызметінің материалдық негізі серіктестіктің өзі емес, осы қатысушылардың ортақ үлестік меншігі болып табылатын жай серіктестікке қатысушылардың мүлкі болып табылады.

Бұл процестерге көптеген субъектілер қатысады (соның ішінде орталық немесе федералды үкімет, жергілікті билік, жеке сектор және жергілікті қауымдастықтар). Олар айналысатын негізгі мәселелер көп қырлы. Мұндай серіктестіктердің көптеген мысалдары бар, бірақ оларды түсіну мен талдаудың жалпы теориялық негізі жеткіліксіз дамыған.

Түйін сөздер: азаматтық кодекс, шаруашылық серіктестіктер туралы заң, коммерциялық ұйым, шаруашылық серіктестіктің қатысушылары, шаруашылық серіктестіктер туралы салыстырмалы талдау.

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Развитие и становление законодательства зарубежных стран, регулирующего хозяйственные товарищества

Актуальность выбранной темы статьи заключается в том, что «зарождение» этой организационно-правовой формы происходило в глубокой древности, ещё в Древнем Риме и Греции. В различных традиционных системах такая корпоративно-правовая структура, как товарищество с ограниченной ответственностью, называется по – разному, так в Англии – товарищество с ограниченной ответственностью, в Соединённых Штатах Америки – общество с ограниченной ответственностью, в Германии – общество с ограниченной ответственностью.

В данной статье сравнительно-правовым методом будут проанализированы лишь некоторые элементы товарищества с ограниченной ответственностью. В частности, речь пойдёт о количестве участников, уставном капитале, регистрации, ответственности и т.д., в сравнении с Республикой Казахстан, Англией, США, Германией.

Хозяйственное товарищество отличается от простого товарищества, которое, согласно статье 228, не имеет уставного капитала и не является юридическим лицом. В отличие от хозяйственных товариществ, простое товарищество образуется на основании договора о совместной деятельности его участников, а материальной основой его деятельности является имущество участников простого товарищества, являющееся общей долевой собственностью этих участников, но не самого товарищества.

Ключевые слова: гражданский кодекс, закон о хозяйственных товариществах, коммерческая организация, участники хозяйственных товариществ, сравнительный анализ хозяйственных товариществ.

Introduction

In developed countries' legislation and legal science with market economies, the legal norms regulating economic partnerships (partnerships) and monetary companies (companies) are distinguished and quite consistently divided. This is due to the fundamental difference between business companies and business partnerships. However, in some publications related to companies' English Law, this difference is more technical than functional, which can be agreed upon. In both cases, the same function is that people unite to conduct business to profit (Davis 1997: 3-5).

Nevertheless, both in English Law and civil code countries, the same essential difference is noted between a business partnership and a business company. It consists of the fact that the actual and legal relationship of the collaboration with its founders is decisive in a business partnership. Through the league itself, its founders' association with each other, their joint activities in the conduct of the partnership's affairs. In turn, in a business company, its participants are not required to participate in its affairs, nor is their labor participation in the company's activities mandatory. In this regard, it is possible to preserve a business company's independent legal personality, regardless of changes in its participants' composition.

In particular, business entities, companies (JSC and LLP (LLC)) have such characteristics as:

(a) the preservation of the legal personality and legal capacity of the company, regardless of how the composition of its participants (shareholders) changes);

(b) limitation of the participants ' property liability for the company's debts to the value of their contributions to the company's capital;

(c) the turnover of the shares and equity interests that allows them to be disposed of without such consequences as the termination of the company's existence as an independent economic unit, and

(d) delegated management of the company's property and management of its affairs, which does not require its participants' participation (shareholders) both in its power (the conduct of its affairs) and its economic activities.

Such societies are a form of concentration and free redistribution of capital, and corporate relations and relationships within the corporation are characterized by a high degree of mobility. Participants (shareholders) were alienated from the property and activities of the financial company created by them, acquiring the right to distribute income from the corporation's activities. One person may establish a business company, and it may have a sole shareholder (participant) during the entire period of its activity. Business conduct in such companies usual-

ly requires professional management by hired managers, and ensuring proper protection of creditor's and shareholders' rights is of particular importance to the legislator. Business entities may be part of corporate groups (groups of companies), requiring unique legislative and administrative control related to economic concentration.

Materials and methods

At the local level, continued or more significant involvement in partnership approaches is likely between public bodies and private bodies, and non-governmental organizations due to pragmatic factors such as resource ands well as more ideological factors. These factors include a belief in the overall advantages of a partnership approach; the move towards enabling local government (where publicly funded services are implemented by private or not-for-profit bodies rather than by the public sector); a recognition that anyone local actor often does not have all the competencies or resources to deal with the inter-connected issues raised in many policy areas; and more excellent agreement that urban regeneration should include the genuine nature of their relationships with networks of and partnerships between other actors, including the flows of resources, power, and information within these networks—participation of the local community. However, the theoretical and empirical validity of these views needs further analysis.

Results and discussion

The study results show that business partnership and innovation management affect business units of multiply providers in Indonesia. Innovation management has a more significant effect than a business partnership in improving business performance. The development of innovation management is dominantly shaped by how the management's effort in developing project management, followed by developing the innovation process, portfolio management, strategy innovation, and technology.

Main part

Business companies' peculiarities determine the creation of legal mechanisms that are not applicable in regulating business partnerships themselves (for example, exclusive and limited partnerships). This circumstance makes it reasonable to control joint-stock companies' legal status and limited and additional liability companies (partnerships) separately.

In turn, in developed jurisdictions, business partnerships are also characterized by many significant features that separate them from business companies and other business units, determining the specifics of the legal regulation of their status.

In particular, the following features identify a business partnership as an independent organizational form of conducting business activities on the rights of a legal entity:

(a) A partnership is established by natural persons in the number of at least two persons. This is since the partners must not only make the collaboration a sure property investment, but they also have to put your work. G. F. Shershenevich pointed out that «the personal involvement may be the work of the technical, available in representation». He considered that could not justify the participation of a partner in the profit of the partnership if the participant did not take any part in the activities of the collaboration under the constituent agreement (Shershenevich 1994). A similar position is reflected in modern French legislation, based on the fact that contributions in the form of skills and experience (although not considered as a contribution to the authorized capital) provide the basis for obtaining shares in the partnership, granting the right to participate in the profits and net assets of the league and imposing the obligation of proportional participation in covering the losses of the association (Walters 2008);

(b) The founders' participation (participants) in a business partnership in its activities means their active involvement in the collaboration itself is business activities. In Russian Law, such regulation is traditional: according to Article 295 of the Civil Code of the RSFSR of 1922, a mandatory feature of a full partnership was the occupation of all its participants (comrades) in trade or fishing under a legal firm. Under Article 312 of this Code, the conduct of such transaction or fishing in a faith-based partnership was mandatory for unlimited responsible partners. The current Russian Law also establishes the personal conduct of economic activities by the participants of the collaboration as the defining feature of a business partnership: articles 69 and 82 of the Russian Civil Code establish that participants in full cooperation and participants in a limited partnership must engage in entrepreneurial activities on behalf of the partnership they have found. In this regard, it is prescribed that the participants of a business partnership have a commercial status: according to Article 66 of the Civil Code of the

Russian Federation, only individual entrepreneurs and (in which, however, some inconsistency with the doctrine and an explicit internal contradiction in the norms of the Code) commercial organizations can be participants of a business partnership. A merchant's status is mandatory for members of a general association and general partners of a limited partnership and following Articles L. 221-1 and L. 222-1 of France's Commercial Code (Walters Kluwer b:2008). The formation of trade associations by merchants is also provided for in the German Trade Code (note to paragraph 105) (Walters Kluwer: 2009);

(c) The relationship of the business partnership with its founders. As a general rule, a partnership is formed based on its founders' agreed decision and ceases to exist when at least one of the participants leaves the league. Such retirement may take place in connection with the death of a participant, the termination of the constituent agreement on the partnership, the exclusion of a person from the membership of the association;

(d) The business partnership is managed by the members of the association themselves. At the same time, the principle of unanimous decision-making usually applies. About third parties and economic partnership, its participants are represented only by its participants, who are fully responsible for their property for the partnership's debts. In partnerships as associations of persons, as a rule, there is no delegation of the management function to the bodies of the block, nor should there be any bodies of the partnership.

At the same time, German lawyers believe that in practice, any of the signs of an economic (commercial) partnership can be canceled or limited in its application by Law or by a constituent agreement. However, they also consider it impossible to attract third-party managers to conduct the partnership's business and represent it in relations with third parties. Such managers do not bear total responsibility (Schmidt-Trenz 2007: et al.). And; for example, Article L. 221-3 of the Commercial Code of France, on the contrary, provides that the charter of a general partnership may provide for the appointment of managers who are not members of the coalition. Moreover, it is allowed to appoint a legal entity as such a manager. Similarly, G. F. Shershenevich noted that personal participation was necessary only in an artel partnership following the Russian pre-revolutionary legislation. Participants unite to achieve an economic goal by joint work. Individual participation was not an essential attribute in an entire block, but it had to be assumed since it usually took place. Similarly, in faith-based partnerships, personal participation on the whole participants' side was only deemed (Shershenevich 1994).

However, Kazakhstan's legislation on business partnerships and companies has its peculiarities, manifested in the following main aspects. First of all, the legislator's position regarding the division into business partnerships and business companies is not unambiguous. Although joint-stock companies (as an independent organizational and legal form of legal entities) are already regulated separately by the joint-stock legislation's norms, the legislative regulation's inconsistency and business companies' division and business partnerships are apparent. Also, Kazakhstan's legislation differs somewhat from foreign legislation in establishing the characteristics of economic alliances themselves. In particular, under the legal definition of a business partnership (see article 58 of the Civil Code and article 1 of the Law on associations), such only by the fact that it is a commercial organization and its authorized capital is divided into shares of its founders (participants) formed through their in-kind contributions. By article 8 of the Law on partnerships, current management of the partnership exercises its Executive (collective or individual) a body established by the General meeting of participants, i.e., mandatory delegated power of the Affairs and assets of a partnership, usually unique to societies and companies with limited liability.

Such a business partnership criterion as the founders' mandatory personal participation (participants) in its business activities is not consistently enough by the Kazakh legislation. In some cases (for example, concerning participants in a general partnership and general partners in a limited partnership), participation in the partnership activities is the participant's responsibility. The unique requirement that a member of the association has an individual entrepreneur (merchant) is also not established by the Kazakh legislation.

Besides, the term «business partnership» covers both business partnerships (full and limited) and business companies (LLPs). In this regard, provisions are essential for ensuring the financial company participants' legitimate interests but do not correspond to the economic partnership's nature. So, for example, entered into partnership Act article 8-1 on the provision of business partnership information on their activities affecting the interests of its members, ignoring this feature of a business partnership, under which its activities are objectified joint and coordinated activities of

its members, including the management of all the affairs of the league. The unique regulation of these issues in Article 8-1 of the Law on Partnerships does not contribute to the effective achievement of economic partnerships' goals. It forms the basis for disagreements and conflicts between the participants of the block.

Thus, the current Kazakh legislation does not draw a sufficiently defined boundary between business companies and business partnerships.

The elimination of most of the essential features of a business partnership in the Kazakh legislation occurred with the Law on Partnerships' adoption in 1995. Before its adoption, financial companies and economic alliances were initially divided quite definitely under force legislation. In particular, before adopting the General Part of the Civil Code on December 27, 1994, the Fundamentals were in effect in Kazakhstan. Based on Article 11 of the Fundamentals, commercial organizations could be established as business partnerships and business companies. Business partnerships were defined as general partnerships and limited partnerships, while joint-stock companies, limited liability partnerships, and additional liability partnerships were classified as business companies.

According to the legal definitions included in the Fundamentals, the difference between companies and partnerships was that the participants of the block, based on a contract between them, engaged in entrepreneurial activities on behalf of the league and were jointly and severally liable for its obligations with all the property belonging to them. In turn, business companies suggested only bringing together their founders' contributions as the material basis of the company's business and the limitation for property damage involved in its activities and their contributions to the company's Charter capital. It was stipulated that unique legislative acts should determine the legal status of certain types of business companies and partnerships.

Such an act was the Law of the Kazakh SSR of June 21, 1991, «On economic partnerships and joint-stock companies». By this Law, all the types of business partnerships and business companies listed in the Fundamentals were united by a single concept of a business partnership (similar to how the general term «partnership» is now combined in the French Commercial Code of 2000 for all relevant commercial corporations). In particular, such partnerships were defined as associations of organizations and citizens built based on an agreement and the basis of membership to carry out various types of economic activities to meet their own and public needs. Simultaneously, the definitions of each of the above types of partnerships completely coincided with the corresponding reports contained in the Fundamentals. Joint economic activity and unlimited joint liability of general partnership partners conceptually separated full and limited partnerships from LLPs, CDOs, and JSCs, which have an exclusive property and legal autonomy from their participants (shareholders), with the latter limiting the risks of their losses associated with the activities of these three types of partnerships.

Since the Law on Partnerships' adoption in 1995, the only significant difference between full and limited partnerships and other types of business partnerships provided is the joint and additional liability of top partners for the partnership's debts if insufficient property repays these debts independently. In turn, it was provided that the participants (shareholders) LLP, TDO, and JSC connected with their participation in economic partnerships of the corresponding forms do not risk their property, except for the property of their property contributions to the authorized capital of economic partnerships. Since July 1998, a joint-stock company has generally been recognized as an independent form of commercial corporations and is no longer a type of business partnership.

In connection with the establishment of differentiation in the scope of the participants of economic partnerships of various forms provided by Kazakhstan legislation, regulation of the status of each of these forms of partnerships has its characteristics, as enshrined in articles 58 to 62 Civil Code General provisions concerning business partnerships are subject to considerable additions (and sometimes even change) the legislative rules applicable to each form of business entity.

At the same time, the provisions of Articles 58 – 62 of the Civil Code apply to all business partnerships established under the legislation of the Republic of Kazakhstan, regardless of whether they are appointed by citizens of the Republic of Kazakhstan and legal entities established under the Kazakh legislation, or among their participants there are foreign citizens, foreign legal entities and organizations, as well as stateless persons. This is due to Article 1100 of the Civil Code's mandatory requirement that a legal entity's Law is considered the country's Law where this legal entity is established. In the development of this provision, Article 1101 of the Civil Code also specifies that the legal entity's Law determines a legal entity's civil legal capacity.

Therefore, if a business partnership is established in the Republic of Kazakhstan's jurisdiction, it can only be shown following the Kazakh legislation and can only be regulated. It can be created only in those forms and with the organizational structure and allocation of jurisdiction between the bodies provided for by Law. Only Kazakhstan legislation may define the content and scope of rights of participants in a business partnership, the procedure and conditions for the formation and use of the property of the block, reorganization and liquidation of the league, and other aspects of the implementation capacity of the Kazakhstan legal entities created in various forms.

A limited liability partnership is created based on a constituent agreement. The foundation agreement of an LLP is concluded by signing the agreement by each founder or his authorized representative and is supposed in writing. The foundation agreement is subject to notarization, except for the foundation agreement of a limited liability partnership that is a small business entity.

Creating a limited liability company begins with the conclusion of the foundation agreement. It ends with data entry on the limited liability company in the court's relevant commercial register of the first instance at the company's location.

The company's foundation agreement must be notarized (Section 2, paragraph 1 of the Law on Limited Liability Companies).

Only one person has the right to establish a limited liability company and conclude a foundation agreement (Section 1 of the Law on Limited Liability Companies).

The company's brand name is the name under which the limited liability company is registered in the commercial register and operates on the market. The members of the company are free to choose a brand name. The company name must indicate the legal form of the «limited liability company» or the generally accepted abbreviation of this designation (GmbH).

As a rule, the founders of a limited liability company are not personally liable for its obligations. The company's obligations are fulfilled only at the expense of the company's property unless otherwise provided by Law or the constituent agreement. The transfer of responsibility for the company's obligations to the founders is provided only if particular conditions are met in cases of lack of capital, mixing of private property and company property, mixing of the spheres of individual legal entities, destruction of the enterprise within the framework of an actual concern and the so-called abuse of the standard form of the company.

In England, there is a limited liability Partnership (Limited Liability Partnership (LLP)

The following legal acts, namely regulate the activities of Limited liability Partnerships: the Limited Liability Partnership Act 2000 (Limited Liability Partnership Act 2000); the Limited Liability Partnership Regulations 2001 (Limited Liability Partnership Regulations 2001); the Companies Act 1985 (Companies Act 1985); the Bankruptcy Act 1986 (Insolvency Act 1986); the Financial Services and Markets Act 2000 (Financial Services and Markets Act 2000).

Section 401 of the Uniform Federal LLC Act states that members of an LLC may make a contribution in the form of tangible or intangible property or in any other form beneficial to the company, including cash, promissory notes, the provision of a service, as well as in the form of obligations to contribute money or property, or in the form of a contract for the provision of services.

After analyzing and comparing the organizational and legal forms in the above countries (the Republic of Kazakhstan, Germany, England, USA), we can conclude that the legislation governing a limited liability partnership in the Republic of Kazakhstan and a limited liability company in Germany is very similar. In turn, the legislation governing Limited Liability Partnerships in England and the legislation governing the provisions of Limited Liability Companies in the United States are identical. In my opinion, this fact indicates that the Republic of Kazakhstan and Germany belong to the Romano-German legal system and England and the United States to the Anglo-Saxon system of Law.

Also, by examining the legislation of these countries, believe that in the legislation of the Republic of Kazakhstan in the field of limited liability partnerships necessary to make amendments to paragraph 2 of article 23 of the Law «On limited liability companies» as follows: the initial size of the share capital is equal to the sum of the contributions of the founders and cannot be less than the amount equivalent to one hundred the size of the monthly calculation index for the date of submission of documents for state registration of the partnership, i.e., since this was before the adoption of the Law of the Republic of Kazakhstan No. 239-IV «On Amendments and Additions to individual Legislative Acts of the Republic of Kazakhstan on the simplification of the state registration of legal entities and the registration of branches and representative offices» of January 20, 2010, because the authorized

capital performs the function of the initial capital. This is the so-called starting property, the basis of the partnership's activities; the determining process, which consists of the fact that, as a general rule, each participant's share in the partnership's property is established through the authorized capital; the limiting function. This function plays the most significant role concerning limited and additional liability partnerships. As a general rule, a member of an LLP bears the risk of losses only within the limits of the amounts contributed to its authorized capital, security (guarantee) function to protect the partnership's creditors' interests.

The foundation agreement is concluded between the participants of the partnership and is signed by all of them. The founding agreement expresses the participants' will to establish a business partnership, regulate their rights and obligations, and provide for their responsibility to each other, related to the creation of the alliance, the formation of its property.

The content of the constituent agreement of a business partnership is a commercial secret of its parties. Persons who are not parties to the constituent agreement are not entitled to require admission to familiarize themselves with its contents. Even for state registration or re-registration of a business partnership, the constituent agreement's presentation or copy to the registering body is not required. By the Law on Partnerships, the constituent deal is subject to production to State or other official bodies and third parties only by the decision of the participants of the economic partnership or in cases established by legislative acts. Law regulates the procedure and conditions for such presentation.

The foundation agreement is valid for the entire duration of the business partner's existence, being the basis of its participants' relationships that develop in connection with the partnership's activities. Any situation involving the termination of a Memorandum before the partnership's termination contradicts the concept of a business partnership and the legal nature of relations between participants of turnover of joint business activities in the form of a business partnership.

In this matter, the fundamental principle is that all the participants of the partnership are its managers. Per this, the supreme body of a business partnership is the general meeting of its participants. In those partnerships that, according to the Law, may have one participant, the broad meeting powers belong to its sole participant.

Should bear in mind that the relationship between the partners, including the partnership management, is regulated by the contract between them on a dispositive basis. However, external relations, including the partnership with third parties, should be handled by public norms since the implementation of these «externally oriented» legal relations significantly affects such third parties' interests. The publicity of the provisions on the distribution of Executive and representative powers is achieved because they are included as mandatory norms in the partnership's charter and comply with the Law's requirements.

Kazakhstan law prescribes the creation of a collective and (or) sole executive body in a business partnership, responsible for implementing its activities' current management and accountable to its participants' general meeting. Moreover, it is stipulated that the sole governing body may not be elected from among its participants. The executive body's obligation is justified for business partnerships (companies) with limited or additional liability. The liability of their participants related to their activities is limited to the value of their participation in the partnership's capital.

Conclusion

However, in full and limited partnerships, where all responsibility for the partnership activities is assigned to the participants, the obligation to create an executive body by them, especially by involving third parties, is not justified. Traditional in the civil law theory and civil legislation of the State of continental Europe and Russian Law is the rule that the conduct of the partnership's affairs is carried out by the partners themselves jointly based on their joint responsibility unless the constituent documents provide otherwise. Simultaneously, granting the right to form such an executive body in them is not objectionable. It corresponds to Western states' legislation (see, for example, Article L. 221-3 of France's Commercial Code).

Paragraph 4 of Article 60 of the Civil Code provides for the right of any of the partnership participants or several such participants at any time to request an audit of the business partnership. Must meet this requirement. However, in this case, it is necessary to distinguish between conducting an audit by deciding the general meeting of participants and conducting an audit at the request of one or more participants of the partnership. In the first case, the partnership's body makes the decision, and the league pays the related expenses. Suppose the request to conduct an external audit is made by one of the participants or several participants. In that case, they must pay the costs of operating the audit,

in this case, from the funds of the participants who requested it.

The commented article states that the procedure for conducting an audit of a business partner's activities is determined by the legislation and the constituent documents of the partnership. It should be borne in mind that during the audit organization is guided only by the requirements applicable to the respect of their activity's legislation: section 2 of article 4 of the Law as mentioned earlier, «On audit activity» imperative States that the audit is carried out by the Law and international standards on auditing that does not contradict the legislation of the RK, published in the State and Russian languages by an authorized organization. In this regard, it seems unreasonable to require an audit organization to comply with the procedure established by a business partner's constituent documents when conducting an external audit.

Simultaneously, the partnership's constituent documents' relevant provisions are mandatory for the association, its bodies, and employees. The conditions and procedure for deciding on conducting an external audit, the interaction of the partnership's bodies and employees with the audit organization conducting the audit, are usually regulated by the partnership's constituent documents (primarily it is charter) and the partnership's internal documents. In the absence of such regulation of these issues, the relevant points to an individual case of an external audit may be regulated by an administrative act, but such regulation may be objectively limited.

In conclusion, summarizing what is stated in this article, it should be noted that such an organizational and legal form as a Partnership (Partnership, Company, Company) with limited liability is the most common administrative and legal form at present both in our country and abroad.

A limited liability partnership (Partnership, Company, Company) provides a real opportunity for participants to manage the partnership's affairs to receive income directly. At the same time, the participants are limited in liability.

Литература

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