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The most common forms of legal entity under Spanish corporate law are the corporation (Sociedad Anónima - S.A.), and the limited liability company (Sociedad Limitada - S.L.) (other corporate forms are described in the following table).

2.4. Formation of a company - Guide to Business in Spain (ICEX) : 2-4-constitucion-de-una-sociedad

Community of Madrid - Wikipedia : wiki : Community\_of\_Madrid

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