

**Title of the thesis:** Financial assistance, its elements and consequences of violation

**Abstract:**

This thesis deals with the complex issue of providing financial assistance under Czech law. The thesis has five chapters. This thesis aims to provide answers to interpretation issues of financial assistance.

The first chapter outlines the general historical development of financial assistance and the definition of the term financial assistance. An integral part of this chapter is a demonstrative definition of the forms of financial assistance, with significance to the case-law of the Supreme Court of the Czech Republic.

The second chapter focuses on the issue of indirect financial assistance and concludes that it is necessary to apply the legal provisions of financial assistance to situations where one does not provide financial assistance directly, but rather through a third party., The author also includes the provision of financial assistance from the controlled entity to acquire a stake in the controlling entity under the financial assistance regulation under the regulation of financial assistance.

The third chapter focuses on the use of financial assistance and mergers in business transactions. As part of a comprehensive summary of such issue, the author chapter concludes that the use of financial assistance and mergers cannot be considered as a circumvention of the law especially as there are guarantees for the protection of creditors and minority shareholders in the Transformation Act.

In the fourth chapter, the author analyses the legal requirements under which a company may provide financial assistance and possible interpretation problems related to it. The deliberations in the chapter are limited to financial assistance regarding joint-stock and limited liability companies.

The final chapter of this thesis is devoted to the issue of invalidity, should the legal requirements for financial assistance be violated. Based on a thorough analysis of the mandatory provisions on financial assistance and the case-law of the Supreme Court of the Czech Republic, the thesis concludes that it is necessary to apply absolute invalidity, with emphasis on the clear violation of the public order.

**Key words:** financial assistance, indirect financial assistance, breach of regulation regarding financial assistance