

Summary

This thesis discusses a method of implementation of the freedom of company establishment in the form of cross-border transformations after the amendment of the Transformation Act, which came into force on 1 January 2012. This right which a company is guaranteed is analyzed in the context of relevant CJEU case law. This thesis follows the structure of the Act. The first part deals with general issues of cross-border transformations and is followed by a chapter on the types of cross-border transformations. The final part of this thesis is devoted to a discussion about the possible kinds of economic motivation for the transformations. The goal is to analyze the possibilities of cross-border transformations and to assess their historical development with respect to both major CJEU decisions and legislative activities of the EU and the Czech Republic.