

ABSTRACT

The thesis explains the legal regulation of the trust in the context of its historical aspects, as well as the current legal regulation, and can be a basis for possible solutions of questions and problems arising in connection with the establishment and functioning of the trust in ordinary relations and life situations.

A considerable part of the thesis from the first to the third chapter represents a detailed description of the historical context of the trust due to the fact that it is precisely this context that is essential for the right interpretation and understanding of the trust. Thus, taking into account the fact that the trust is in the legal order of the independent Czech Republic a new institution and it has not been understood and accepted by the majority public at first. The historical context may also be important in the point of solving problems of the application when the current local jurisdiction is not yet available.

The main part of the thesis consists of its fourth chapter which provides a detailed analysis of the legal regulation of the trust contained in the Civil Code No. 89/2012 Coll. The chapter focuses to highlight the positive contribution of the trust in the Czech legal and social environment as well to refute some of the company's apprehensions about possible abuses of the trust. It also includes a discussion of some of the problematic parts of the current legal regulation of the trust and proposes its effective adjustments.

The fifth chapter describes the right of Czech courts to supervise the trust. The sixth chapter summarizes the impact of Act No. 460/2016 Coll. to the trust. The seventh chapter deals with the evidence of trusts whose implementation by the legislator is more than beneficial for trusts. The eighth chapter describes the practical part related to the registration of changes of ownership to things embedded in trusts. The eighth chapter describes the basic aspects of the tax burden on trusts and also describes that it does not deviate in any way from other forms of asset management. The tenth chapter describes the basic aspects of the Anglo-Saxon trust as well as its similarity to the Czech trust.

In conclusion the thesis stated that despite some legal imperfections the trust represents a promising and flexible institute which will probably leads to its popularity even in the Czech legal environment.