

Abstract

Association of entrepreneurs for performance of their collective activity on the basis of a Partnership Agreement, concluded according to Civil Code, is a relatively frequent phenomenon. This legal form, which does not give rise to a new legal entity, is used especially by entrepreneurs - individuals for their consistent gainful activity. Partnership members - partners - are subject to the private-law regulation contained in the Civil Code. A Partnership Agreement, which is one of the types of civil-law contractual relations, is suitable for association of parties intending to carry out a collective one-shot activity, for performance of a one-shot project. At the same time, partnership members conducting a business activity are also subject to public-law regulation, a. o. in term of taxes. The legal regulation of taxes is insufficient for the purpose of performance of permanent business activity in the form of a partnership - a lot of facts are not explicitly laid down, but have to be construed only, which means high legal uncertainty for the partnership members as taxpayers.

The rigorosum thesis includes an analysis of the legal regulation applicable to the partnership members and, using the construction recorded in case law and on the basis of the legal opinions contained in professional literature, it attempts to reach a unifying and substantiated conclusion about the disputable tax matters at the stage of the foundation, activity and dissolution of a partnership.