

Abstract

Grounds for the topic of my thesis are connected with approved Amendment Act of Community Interest Societies. The aim of the work is to explain reasons that made the legislation power approve the amendment (mentioned above), specification of the most essential features of legal entities of a non-profit sphere, and usage of comparative levelling of the original statutory text with the actual legal regulations.

The thesis is divided into 8 chapters and results from the basic characteristics of legal entities of the non-profit sphere in relation to a short discursion respecting their historical evolution. Attention is paid to general definition signs of these legal entities. The work focuses on legal status a Community Interest Society in the context of the Czech Legal Order. Great attention is paid to the Amendment Act of a Community Interest Society, especially with respect to the newly constructed conception in the area of authorities status of Community Interest Society and alignment of their activity. The thesis deals with procedural process during foundation and liquidation of that kind of non-governmental organization and activities that are typical of the Community Interest Society. The merits of the thesis is characteristic of use of comparative view of the original statutory text concerning with Community Interest Society and its latest amendmend. Whereas the preparing new codex of private law at present in the first stage of the legislative process, the thesis has a respect to the newly proposed concept of legal entities of a non-profit kind. The last sphere dealt in the thesis is an excursion to similar legal entities status in the legal orders of Slovakia, Germany and Austria. In these parts attention is given to a concept of a community interest in accordance with theory and application practices of foreign legal orders.

The aim of the thesis is to outline changes, brought by the Amendment Act of Community Interest Societies. From this point of view the thesis referred to suitable solutions to some disputative items that had not been solved till the Amendmend Act of Community Interest Societies approval. At the same time it criticizes certain parts as well, along with a suggestion of possible solutions *de lege ferenda*.