

Abstract

The thesis deals with the new forms of cross-border transformation after the big amendment of the Transformation Act, which came to effect on 1 January 2012. The particular new options in the area of the cross-border transformations are analyzed in connection with the relevant case law of Court of Justice.

The thesis follows the scheme of the Act, therefore the first chapter deals with general issues of cross-border transformations. This chapter identifies the conception of the cross-border transformation and then the categories of the entities which can participate in cross-border transformation.

Then I deal with the various types of cross-border transformations. The first transformation analyzed is the cross-border merger. In addition to another the question of cross-border merger exclusively of Czech companies to foreign company is addressed in this chapter

The next chapter deals with cross-border division. The special attention is paid to the possibilities of the cross-border division of *societas europaea*.

The third chapter deals with the cross-border transfer of assets. Although even before the amendment the foreign person was allowed to take the assets of Czech company, Transformation Act now regulates this transformation much more in detail, including variation of the transfer of assets of a foreign legal entity.

The last transformation which is analyzed is transfer of seat. Here, among the other things, I deal with an interesting option to relocate the statutory seat without changing the *lex societatis*.