ABSTRACT

This dissertation deals with international company law, namely with piercing the corporate veil doctrine. The dissertation is divided, apart from introduction and conclusion, into 5 chapters. Chapter I deals with general definition of the doctrine. Chapter II explains that the complexity of the doctrine is caused by a fact that it actually consists of several related questions. This Chapter offers an answer to the most serious one – the predictability of use of the doctrine. Chapter III discusses current questions related to the piercing. Chapter IV brings an analysis of use of the piercing in chosen developed legal orders including a comparison summary. Finally, Chapter V is devoted to possibility of use of the doctrine in Czech law.

Key words:

International company law; piercing the corporate veil; breakthrough of the property independence; limited liability of shareholders; capital companies; economic analysis of law; closely held corporations; voluntary and involuntary creditors.