

Abstract

Records of actual owners of limited liability companies and joint stock companies

This diploma thesis deals with the records of actual owners of limited liability companies and joint stock companies. The aim of the thesis is to introduce the basics of the institute of records of actual owners and then to discuss its key features and problematic issues associated with it.

At the beginning, the thesis outlines the evolution of the institute of records of actual owners, and further evaluates the potential to meet the goals associated with the introduction of the evidence. At the same time, the thesis draws attention to the pitfalls that the records can bring in practice. The thesis also deals with the issues related to the extent of the mandatory information about the actual owner and the issues related to the storage and handling of such information. The thesis leads a discussion to interpret the relevant provisions to keep a balance between the necessary prerequisites for fulfilling the meaning and purpose of the records and the rights of a legal persons.

In the following chapters, the thesis focuses on the definition of the actual owner and on the systematization of the ways in which a natural person or group of natural persons can be an actual owner. The thesis interprets the provision defining the actual owner and aims at the practical implications that may be associated with different ways of interpretation. The thesis also focuses on the consequences that may arise in fulfilling the obligation to keep records of the actual owner and register that information into the records. To interpret the Czech legal norms, the thesis examines regulations of the European Union which are implemented by the Czech legal norms. The thesis also suggests the systematization of ways in which the position of actual owners can be established. The thesis works with already existing systematizations and expands them making them more accurate.

Given that this is a relatively recent issue and there is nothing indicating that development in this area will be disrupted, the topic of records of actual owners will be the subject of expert discussion in the future.