

Abstract

This diploma thesis focuses on aspects related to the share and enterprise transfer. Although both transfers seem to be similar from economic point of view, their consequences are different.

The first chapter introduces a legal concept of “share” and “enterprise”. These terms are introduced not only from the current legislation perspective, but also from the perspective of their content. This leads to general differentiation of both terms, which is very important regarding the following analysis of their transfers.

The second and third chapter are separately focused on analysis of the share and enterprise transfer, i.e. on conditions of the transfers and their consequences for entrepreneurial activity. The analysis specifically focuses on legal requirements regarding the approval from the side of relevant corporate bodies and determination of formal and material terms of a transfer contract. The chapters also cover the extent of transferor’s guarantee and processes of registration into public registers. Both chapters also mention tax duties regarding the transfers. Furthermore, since not all parts of the entrepreneurial activity form an enterprise and the transfer of an enterprise has certain influence on the entrepreneurship, a special subchapter is dedicated to this issue.

The fourth chapter is dedicated to the comparison of both transfers. This comparison results from the analysis made in previous chapters. Now the transfers are compared not only from the view of legal requirements imposed on their realization, but also from the view of transferor’s guarantee and potential changes in the entrepreneurial activity. In the end, tax issues related to both transfers are also summarized and compared.

Overall, the diploma thesis shows differences between the share and enterprise transfer. As a result, it determines common situations during which the share transfer seems to be a better solution than the enterprise one and *vice versa*.

Title of the diploma thesis: Share and enterprise transfer comparison

Key words: share transfer, enterprise transfer, share and enterprise transfer comparison