

Business of foreign persons through a registered branch

Abstract

The thesis presents a description and analysis of legal aspects related to the issue of business of foreign persons through a registered branch and identifies related problems, either those purely at the level of legal theory or those that occur in practice. The knowledge gained through the description and analysis is then used to make a comparison between the business of a foreign person through a registered branch and the business of a foreign person through an ownership interest in a limited liability company.

In the first part of the thesis, the definition of basic terms is first performed, especially of the term foreign person. Furthermore, this part of the thesis describes a valid legal regulation of conditions of business of foreign persons in the Czech Republic according to public law regulations, with a focus on foreign legal persons. In the last chapter of the first part of the thesis selected ways of doing business of foreign persons in the Czech Republic are presented, especially with the aim of introducing these ways of doing business as alternatives to doing business through a registered branch. The second part of the thesis deals with the institute of the registered branch and does so with the aim of defining its essential specifics and possible problems. In addition to questions concerning the head of a registered branch and the entry in the Commercial Register, a large part of the text is also devoted to the definition of the institute of the business enterprise, as it has significant consequences for the legal nature of the registered branch. In the third and final part of the thesis, using the acquired knowledge, a comparison is made of the business of foreign person through registered branch and through an ownership interest in a limited liability company, in terms of individual phases and aspects of its existence. The final chapter of the third part of the thesis then presents a final summary of the advantages and disadvantages of the registered branch compared to a limited liability company. In terms of scientific work methods, the diploma thesis uses the descriptive method, the analytical method and in the third part the comparative method.

Key words

registered branch, foreign person, business activities