

The topic of this doctor thesis is the Terms of Merger as a fundamental document of this form of corporate transformation. The terms are drafted by the executives of each of the participating corporations at the early stage of the merger and provide for the fundamental legal, economic and accounting principles of the merger.

The thesis is structured as to describe firstly the common requirements for all corporations of each legal form. The following section deals with the specific statutory requirements for each legal form of corporations. Finally, there are described specifics of the terms in case of a cross-border merger. Where appropriate the current regulation is supplemented by the most recent historical development.

Since our legal regulation has undergone a significant development in the recent 25 years the thesis provides also for a description of certain merger specifics applicable in various European legislations, e.g. the possibility of a cross-border merger for a corporation residing in Switzerland, as a non-EU and non-EEC country, and a possibility of triangular mergers. From this description there follow certain proposals for amendments of the merger regulation that are summarized in the conclusion of this doctor thesis.