

Comparative Analysis of Incorporation Procedures in Czechia versus the USA

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ABSTRACT

This paper conducts a comparative analysis of limited company incorporation processes in the legal frameworks of Czechia (s.r.o.) and the US state of California (LLC). The research uses a structured methodological approach to compare four key parameters: information accessibility, documentation requirements, financial costs, and post-incorporation regulatory obligations. Findings demonstrate that California's environment offers a more streamlined incorporation process characterized by centralized information, standardized documentation, lower administrative fees, and more transparent post-incorporation guidance. In contrast, the Czech system shows inefficiencies through fragmented information architecture, mandatory notarial intervention, heightened costs, and redundant requirements. The research concludes with specific policy recommendations for Czech authorities to solve the identified flaws in the current approach, including developing comprehensive entrepreneurial guidance, implementing asynchronous web-based registration, integrating governmental administrative systems, and simplifying the VAT system. While the study focuses only on the incorporation phase, it lays the groundwork for broader research into the whole legal lifecycle of corporate entities across jurisdictions.

KEYWORDS

Regulation; legislation; startups; incorporation; Czechia; USA; California

JEL CODES

M13; H20; G30

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1 INTRODUCTION

This paper aims to determine whether it is easier to establish a simple corporation in Czechia or the United States of America. It is estimated that startups alone account for 5 % of the Czech economy (StartupJobs, 2024). Therefore, the importance of supporting new ventures and removing transactional costs is unquestionable.

Eliminating barriers to entry can lead to more startups entering the market, thereby enhancing competition and ultimately improving products and creating innovative solutions for consumers. Various initiatives, such as the proposed EU Inc., are emerging to simplify European incorporation processes into a standardized one. As stated on the initiative's website, "*The EU-Inc is a proposed pan-European company structure. It aims to streamline incorporation, management processes, and fundraising for innovative businesses across Europe.*" (EU-inc.org, 2025).

In the United States, the higher number of new companies per capita suggests a business environment where the benefits of incorporation outweigh the costs. This growth in the absolute number of businesses indicates a relatively accessible incorporation process, though additional factors certainly contribute to this phenomenon.

Several indices measure the ease of doing business across different countries. However, these indices lack the specific qualities needed to compare incorporation processes directly. This analysis compares these two countries through practical examination rather than relying solely on abstract metrics and numbers.

While acknowledging that incorporation represents only one phase of a business's lifecycle, this paper will focus solely on the incorporation process to address the research question directly. It would be naive to suppose that the ease of founding a company is the only factor influencing entrepreneurial activity; however, this examination provides crucial insights into initial market entry barriers.

2 BACKGROUND

Market entry barriers present significant challenges in today's globalized economy. Despite increasing capital flows and interconnectivity worldwide, governmental legislation often imposes additional hurdles to legally entering markets. Entrepreneurs face potential fines and legal repercussions when conducting business without a properly established legal entity. Governments should strive to simplify both market entry and exit processes to maintain economic attractiveness and foster innovation through market competition.

Several established indexes attempt to quantify the ease of doing business across different jurisdictions. The Business Freedom Index, which measures how a country's regulatory and infrastructure environments affect business operations, provides a comparative quantitative metric. According to the Heritage Foundation, the USA scored 88.5 out of 100 in 2025 (The Heritage Foundation, 2025a). In comparison, Czechia received a lower score of 81.4 (The Heritage Foundation, 2025b). According to the publisher of the index (The Heritage Foundation, 2025c), the index *"measures the extent to which a country's regulatory and infrastructure environments constrain the efficient operation of businesses. The quantitative score is derived from various factors that affect the ease of starting, operating, and closing a business."* Despite its utility in cross-country comparisons, this metric lacks granularity regarding specific incorporation procedures.

Another relevant measure is the Bureaucracy Index published by INESS, which tracks the time required to establish and operate a business annually. However, this index is limited to Central and Eastern European countries (Czechia, Slovakia, Hungary, Ukraine, Poland, and Georgia), excluding Western nations like the USA, which renders it unsuitable for this comparative study (Vlachynský, 2025). These limitations in existing metrics necessitate a more practical approach to comparing incorporation processes between the two countries.

The lifecycle of a legal corporate entity typically encompasses several distinct phases:

1. **Incorporation:** The formal establishment of the legal entity.
2. **Capitalization & Structuring:** This involves the issuance of equity or debt instruments, adopting shareholder agreements (particularly in private companies), and structuring board committees such as audit or compensation committees.
3. **Operation & Compliance:** This phase includes managing tax obligations, board governance, paperwork completion, filing annual reports and tax returns, compliance with local and international laws, maintenance of corporate records (minutes, resolutions), and conducting periodic internal and external audits
4. **Restructuring:** This may involve exit strategies such as mergers and acquisitions, buyouts, or initial public offerings, as well as organizational restructuring.
5. **End:** This phase may include liquidation, bankruptcy, voluntary dissolution (initiated by shareholders when the business goal is fulfilled or no longer viable), involuntary dissolution (triggered by regulatory action, insolvency, or prolonged non-compliance), and liquidation of assets (paying off creditors and distributing residual assets to shareholders).
6. **Post-end:** This involves managing surviving liabilities, such as unresolved lawsuits or taxes, and protecting intellectual property, trademarks, or patents.

This study will focus exclusively on the initial incorporation phase of the corporate lifecycle to directly address the research question regarding comparative ease of incorporation.

3 DATA AND RESULTS

The legal framework in the USA operates on a federalist model, with regulatory authority delegated to individual states rather than centralized at the federal level. This approach creates a variance in incorporation procedures, obligations, and associated costs across the nation. For practical purposes, this study will focus solely on the state of California, which is home to the world's most famous startup hub of Silicon Valley. This state will serve as a representative case for the American incorporation process. The analysis acknowledges the limitations of generalizing findings of a state to the country level.

3.1 Methodology

This structured comparative analysis evaluates the ease of incorporating a limited company in Czechia and California. The methodology is designed to provide an objective assessment through defined variables.

3.1.1 Evaluation parameters

The study will take into consideration the following variables:

1. **Accessibility of information:** comprehensiveness, structure, and clarity of official guidance on incorporating a company.
2. **Documentation requirements:** the number of documents and forms needed for official incorporation.
3. **Financial cost:** direct administrative fees linked to incorporating a company.
4. **Other legal post-incorporation registration obligations:** additional government registrations necessary to start operations legally.

3.1.2 Assumptions and parameters

To ensure that the data and findings are comparable, the analysis takes into account the following initial assumptions:

1. **Equal business structure:** limited liability entities with two equal co-founders, citizens of the country analyzed.
2. **Focus on digital registration:** the analysis will exclusively focus on the online registration variant.

3. **The physical person has already been digitally registered in the government portal.**
When submitting paperwork, the government requires the citizen to have an account that accesses the e-government services. This analysis will assume that the registration and verification were already completed.
4. **Disregard ready-made companies:** The option of acquiring ready-made companies will be disregarded, and the focus will be on incorporating novel companies.

3.2 Incorporating a limited company in California

In California, various legal corporate structures exist. These include corporations, limited liability companies, partnerships, and sole proprietorships (California Secretary of State, 2025a). This analysis solely focuses on a Limited liability company (LLC), which represents the primary and simplest form of a legal entity for startups.

3.2.1 Accessibility of information

The guidance on starting a California company is centralized on the California Secretary of State website.¹ The portal provides a numbered step-by-step process for starting a company, making the information clear and concise. It also directs visitors to further supplementary materials that entrepreneurs may need. An example of this material is an easy-to-understand brochure with clearly described steps needed to create a company.²

3.2.2 Required documents

The primary document for incorporating an LLC is the “*Articles of Organization*” (form LLC-1) (California Secretary of State, 2025b), which solicits the fundamental information about the company, including the proposed name, office address, and designated agent for service of process (California Secretary of State Business Programs Division, 2024).

Within 90 days of initial registration, the newly founded LLCs must then file a “*Statement of Information*” (Form LLC-12) (California Secretary of State, 2025b). This statement functions as a biannual mechanism for providing up-to-date information about the company’s activities and ownership.

Both obligatory filings can be executed through the official governmental portal “*Bizfile Online*” (California Secretary of State, 2023).³

¹ The direct link to this resource is: <https://www.sos.ca.gov/business-programs/business-entities/starting-business>

² The direct link to the brochure is: <https://bpd.cdn.sos.ca.gov/bizfile/bizfile-brochure.pdf>

³ The direct link to the bizfile Online portal is: <https://bizfileonline.sos.ca.gov/>

3.2.3 Financial costs

The administrative fee for the initial filing for a California LLC registration is set at 70 USD (California Secretary of State, 2023). In addition, 20 USD is charged for the initial and subsequent filings of the mandatory Statement of Information.

Entrepreneurs should also anticipate an additional fee of 5 USD for obtaining a certified copy of the Articles of Organization, which may be mandatory for opening a corporate bank account. (California Secretary of State, 2023).

3.2.4 Post-incorporation registrations

Beyond the basic incorporation process, California LLCs must navigate several supplementary registrations to operate lawfully. These mandatory registrations constitute significant post-incorporation administrative burdens entrepreneurs must consider when establishing their ventures.

Tax registration

All newly formed LLCs must register with various tax authorities. (California Secretary of State, 2023). Most crucially, companies must obtain an Employer Identification Number (EIN) from the well-known Internal Revenue Service (IRS) (California Secretary of State, 2025c). EIN serves as a unique identifier for communicating with tax and other state or federal agencies.

Additionally, the novel company must register with the California Franchise Tax Board and remit an annual minimum franchise tax of \$800 regardless of profitability. (California Franchise Tax Board, 2025).

Employer registration

If the LLC wishes to employ workers, it also needs to complete various additional registrations. (Governor's Office of Business and Economic Development, 2025):

- File a “*Registration Form for Employers*” with the Employment Development Department
- Prepare an “*Injury and Illness Prevention Plan*” and, in some cases, acquire permits or licenses to comply with Health and Safety Standards
- Ensure “*Workers' Compensation Insurance*” from an authorized provider

Commerce-specific registration

Companies engaging in retail operations must register with the California Department of Tax and Fee Administration (formerly State Board of Equalization) to obtain a "*Seller's Permit*" for collecting and remitting sales taxes. (State of California, 2024).

If the company intends to import or export commodities from the country, it can use the already obtained EIN to communicate with agencies. Therefore, no special registration, aside from special permits for importing and exporting various commodities, is needed. (U.S. Customs and Border Protection, 2025).

In addition, some business models may require obtaining special permits. The government's CalGold website provides information on acquiring licenses.⁴

⁴ The direct link to the CalGold website is: <https://www.calgold.ca.gov/>

3.3 Incorporating a limited company in Czechia

Similar to the USA, the Czech legal framework offers the creation of various legal corporate structures. These include the stock company (akciová společnost), limited liability company (společnost s ručením omezeným), partnership (veřejně obchodní společnost), and additional specialized entities (upgates, 2024). For comparative purposes, this analysis focuses on the limited liability company, which is the closest Czech equivalent of the American LLC.

3.3.1 Accessibility of information

The information regarding the incorporation process is ostensibly centralized on the official Czech e-government portal.⁵ However, unlike its Californian counterpart, the Czech platform lacks a comprehensive and easily understandable step-by-step manual for entrepreneurs. Instead, it suggests users visit the site of the Notarial Chamber of the Czech Republic. Similarly, this site does not feature a concise manual on creating a company but only lists the steps for creating a company with a notary.

This obfuscated information structure may worsen user understanding of the bureaucratic process. Moreover, while official government services must legally operate under the unified domain gov.cz (Digitální a informační agentura, 2025) The Notarial Chamber (despite its critical role in the incorporation process) maintains a separate domain, potentially confusing users expecting governmental consolidation of services.

3.3.2 Required documents

The entrepreneurs submit fundamental company information through the Notarial Chamber's online application. This required information includes the proposed company name, ownership structure, contact information, and business activities. (Notarial Chamber of the Czech Republic, 2025) After submitting the preliminary information, applicants schedule an online meeting with a notary, facilitating the formal incorporation process.

A significant benefit of this approach is that all the required paperwork can be obtained at the meeting with the notary on the applicant's behalf. (Notarial Chamber of the Czech Republic, 2025) This includes extracting criminal records, tax compliance certificates, and other regulatory clearances. The applicants would otherwise compile the documentation themselves.

⁵ The direct link to the portal is: <https://portal.gov.cz/sluzby-vs/zalozeni-obchodni-spolecnosti-S32230>

3.3.3 Financial costs

Neither the official government portal nor the Notarial Chamber provides transparent upfront information on the total fee. This is caused by notaries charging fees for individual actions. According to official guidance, entrepreneurs should anticipate total administrative costs between 5000 and 6000 CZK to establish the simplest form of limited liability company (Notarial Chamber of the Czech Republic, 2025).

3.3.4 Post-incorporation registrations

Tax registrations

While not universally mandatory immediately upon incorporation, most s.r.o. Entities that intend to do business will eventually have to register with the Czech Financial Administration (Finanční správa ČR, 2025). This registration process represents a significant administrative step beyond basic incorporation.

Value Added Tax (VAT) registration is voluntary for most companies. Though technically voluntary for many businesses, VAT registration becomes practical and cost-saving for most operational companies. Furthermore, entities engaging in cross-border transactions must register as "identified persons" for VAT purposes—a status requiring separate administrative procedures. The company must become an identified person if it seeks to pay or offer services abroad. This is another legal hurdle. This voluntary approach is more complicated than jurisdictions like Spain, where all corporations must register for VAT before starting their operations (Ickowicz, 2022).

Employer registration

Companies intending to hire employees fulfill additional registration requirements. Unfortunately, a complete list of obligations is absent from official government resources. According to industry sources, employers must complete multiple registrations. (Jake&James, 2023):

- Registration with the Czech Social Security Administration (ČSSZ)
- Registration with all relevant health insurance providers insuring their employees
- Procurement of employer liability insurance
- Completion of workplace safety and fire protection training programs

These represent merely the foundational employment-related registrations. The actual administrative burden extends beyond these requirements, encompassing various reporting obligations, tax

withholding procedures, and compliance requirements that materialize once employment relationships commence.

Commerce-specific registration

Companies engaging in particular commercial activities must satisfy additional registration requirements:

- Import/export operations necessitate obtaining an Economic Operators Registration and Identification (EORI) number for customs clearance procedures
- Physical business premises (provizovna) require separate registration and compliance with location-specific regulations regarding signage, operational permits, and health or safety standards

3.4 Results

3.4.1 Accessibility of information

The California government provides more concise and precise information. It provides a simple step-by-step manual and checklist for registering a company. This includes resources for obtaining special permits, becoming an employer, and registering for taxes.

By contrast, the Czech system fragments crucial information on multiple platforms, with the primary source of information being the non-governmental Notarial Chamber of the Czech Republic rather than an official government website. Entrepreneurs must navigate multiple unconnected information sources. Most importantly, the Czech system lacks a simple guide on the incorporation process. Moreover, it lacks information about the post-incorporation obligations regarding taxation, employment, and other regulatory obligations.

3.4.2 Required documents

The LLC incorporation process in California demonstrates outstanding document efficiency. It requires only two standardized form documents (Articles of Organization and Statement of Information), which are submitted digitally.

The Czech s.r.o. formation requires significantly more paperwork, though the notary facilitation can secure the document procurement. However, this approach leads to two notable drawbacks: mandatory scheduling of notarial meetings (creating time costs) and substantially higher fees (discussed in section 3.3.3). While both legal frameworks provide digital submission, the Czech system depends on synchronous notarial interaction, leading to procedural complexity compared to the asynchronous submission in California.

3.4.3 Financial costs

The total administrative cost for an LLC amounts to 95 USD (2164 CZK at current exchange rates), including all mandatory filings and obtaining a single official copy.⁶ This is significantly less than the cost of s.r.o. formation, which ranges between 5000 and 6000 CZK. This noteworthy cost difference could stem from the need for notary intermediation in the Czech system.

⁶ 95 USD equals approximately 2164 CZK as of 9.4.2025, according to the exchange rates of the Czech National Bank (CNB, 2025)

3.4.4 Post-incorporation registrations

Both regions impose diverse post-incorporation obligations, though their structures differ.

California mandates federal tax registration (EIN) and specific business activity registrations (e.g., seller's permits) while operating within a relatively streamlined taxation framework without VAT considerations.

The Czech system presents a more complex post-incorporation landscape, particularly regarding VAT registration and the bifurcated "identified person" status for international transactions. The absence of centralized guidance on these requirements represents an additional hidden cost in the Czech incorporation process, as entrepreneurs must independently research and navigate these obligations without official consolidated guidance.

The employment registration burden appears substantially higher in the Czech Republic, requiring multiple agency registrations and compliance processes that are difficult to identify through official channels, further increasing informational asymmetry costs for Czech entrepreneurs.

4 CONCLUSION

This paper analyzed whether it is easier to incorporate a simple limited company in Czechia or the US state of California. The comparative assessment concluded that California offers a more straightforward incorporation process across measured variables.

California's incorporation framework excels through centralized, comprehensive information; standardized documentation requirements; lower administrative costs; and more explicit post-incorporation guidance. By contrast, the Czech system suffers from fragmented information architecture, procedural complexity through mandatory notarial intermediation, higher administrative fees, and opaque post-incorporation requirements.

While both jurisdictions require similar foundational information for company formation, California's process is codified into two standardized forms submitted through an intuitive digital portal. The Czech system necessitates notarial intervention, which—while providing document procurement assistance—adds significant complexity and cost to the process. Financial burden analysis reveals Czech incorporation costs are twice as high as their Californian counterparts.

Post-incorporation registration requirements present perhaps the most pronounced disparity. Czech entrepreneurs face a labyrinthine array of obligations, including VAT registration, "identified person" status for international transactions, health insurance registrations, and employer obligations. California's post-incorporation landscape, while not without complexity, benefits from centralized guidance.

Both governments should still focus on making incorporating, operating, and terminating a limited company as simple as possible while making it less resource-intensive for entrepreneurs. In this research, several recommendations for the Czech system emerge:

1. **Create comprehensive guidance for entrepreneurs.** The Czech government should create a detailed, precise, and complete manual for incorporating a limited company. This manual should also include a list of post-incorporation obligations and supplementary resources, which should be available on the official “gov.cz” domain.
2. **Implement an asynchronous web-based registration process.** Following California's model, Czech authorities should develop a web-based registration form in the existing "Portál občana" platform. This would eliminate the notary as an intermediary requirement. Modern

automated technologies would unequivocally reduce procedural complexity and administrative costs.

3. **Integrate existing manual registrations into a single automated one.** The Czech e-government system should implement automatic data sharing across relevant agencies, allowing entrepreneurs to complete a single registration process that cascades to tax authorities, customs administration, social security administration, and health insurance providers. A unified registration and data sharing would streamline processes even further.
4. **Unify the existing dual VAT mode into one.** Rather than offering two modes of operation, in which companies can voluntarily or mandatorily register to pay VAT, Czech authorities should aim to create a single mode of operation. Following Spain's exemplary approach, Czech authorities should implement a unified VAT framework where all incorporated entities automatically enter the VAT system upon formation.

Future research could extend this analysis to analyze the operational and liquidation processes further to examine the full life-cycle costs of limited companies in both legal frameworks. Additional comparative studies incorporating more diverse and entrepreneurially prominent countries such as Israel, the United Kingdom, Finland, and Estonia could provide valuable insights for policy development. Such research would contribute to simplifying and removing the barriers to entry and exit to markets for entrepreneurs, creating a more dynamic and competitive environment.

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DECLARATION

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