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CONCLUSION OF UNNAMED AGREEMENTS IN THE FORM OF A NOTARY ACT

The Author presents the issue of the appropriate determination of the nature and legal standards applicable to unnamed contracts, referring to the achievements of the doctrine, including the latest views on the subject, and the current judicial decisions. The considerations are set in the context of the conclusion of unnamed contracts in the form of a notary act, which - apart from the context associated with the determination of appropriate legal consequences of the contract drawn before a notary - is also associated with determining the tax consequences of such actions.