The presented diploma thesis is focused on criminal liability of legal entities, an issue which was embedded in the Czech legal law six years ago by Act No. 418/2011 Coll., On Criminal Liability of Legal Entities and Proceedings against them.

The thesis is divided into four parts. The first part is concerned with the basics of legal entities criminal liability. The author tries to describe the concept of a legal entity in the light of current regulation according to the Act No. 89/2012 Coll., The Civil Code, since the Act on Criminal Liability of Legal Entities and Proceedings against them had been created under the previous Civil Code (Act No. 40/1964 Coll., Civil Code). Furthermore, the author deals with the conditions of legal entities criminal liability as well as the aspects that lead legal entities to commit crimes. The conditions for a criminal offense attribution to a legal entity are mentioned, as well. A subchapter on sanctions which may be imposed on legal entities is included.

The regulation of legal entities criminal liability has particularly in recent years undergone several substantial changes. Certain amendments are examined in the second part of the thesis. The author discusses especially the extension of criminal offenses list which may be committed by a legal entity as well as the issue of effective regret. Close attention is paid also to the issue of criminal liability exemption.

The Czech Republic is by far the only state that has still been looking for the way to properly grasp the issue of legal entities criminal liability. A preview of legal arrangements for legal entities criminal liability in certain European countries is focused on in the third part of the thesis.

The last part follows on one of the most discussed amendments which is the possibility for a legal entity to legal liability exemption. It is in connection with this very institute that the issue of programmes and whistleblowing compliance has come to the fore. The author describes how an effective compliance programme should be looking and examines the legal background of the Czech whistleblowing. This chapter also deals with issues of corruption and corruption offenses. This is one of the most common types of criminal offenses committed by legal entities.