

Abstrakt

The author of this thesis discusses the subject of criminal liability of legal persons and focuses primarily on the analysis of the most important substantive provisions of the Act. No. 418/2011 coll., which describe criminal liability of legal entities and proceedings against them (hereinafter ZTOPO) and entered into force on 1st January 2012. This act is still well-discussed and current even after 6 years of being in force, which can be seen by the number of amendments done to it since it became effective. This thesis aims to offer a comprehensive overview of the issue of criminal liability of legal persons and at the same time tries to capture the most important changes that have been made due to these 9 amendments. The thesis is divided into five parts. In the first part, the author deals with the historical background of criminal liability of legal persons. This part also contains path to the adoption of ZTOPO. The second and the third parts are the core of this paper. In the second part, the author analyses the imputability and the structure of criminal liability of legal entities in the Czech Republic. One part of this section is dedicated to the scope of criminalization of legal entities. The third part of the thesis deals with the possibility of legal entity to be exculpated through the so-called compliance programs. The thesis analyses the individual measures that may result in the expulsion of legal entities and the related court case law. In the fourth part, the author analyses the sanctions that may be imposed upon legal person in the case of commitment of a criminal offense. In this section the frequency of imposing individual sanctions and relevant law cases and errors in the law procedures is being discussed. The last part of the master thesis deals with legal regulation of criminal liability of legal entities in France and its comparison with the Czech legislation. Part of this section is dedicated to the proposals de lege ferenda.