

Subsidy fraud and damaging the financial interests of the European union (Section 260 of the Penal Code)

Abstract

This thesis is focused on Czech and European legal framework of fight against subsidy fraud. The thesis also focuses on practices and general concepts of institutions which are tasked with fighting fraudulent conducts.

The method of processing is mainly analysis and description.

The thesis is structured in three parts.

The first part brings attention to the characteristics of subsidy fraud as codified in section 212 of the Czech penal code. The chapter includes authors' suggestions of changes to the section 212.

The second part presents analysis of crime of damaging the financial interests of the European union as codified in section 260 of the Czech penal code. The chapter includes authors' suggestions of changes to the section 260. After that international and European legal framework, which represents foundation of Czech legal framework, is thoroughly observed. The thesis explores the history of fight against fraud in the European union and its predecessors from the beginning to current days. Further attention is brought on European institutions tasked with fight against fraud, specifically European Public Prosecutor's Office and European Anti-Fraud Office. Possible weaknesses in the concept of EPPO are also presented.

The third part takes a closer look at legal relationship between provisions of crimes of subsidy fraud and damaging the financial interests of the European union. The concept of relationship between both provisions has been being disputed ever since mutual existence of both provisions started. The main question is whether both provisions can be applied at the same time at one specific case. The thesis introduces two concepts of legal scholars and then focuses on the opinion of The Supreme Court of the Czech Republic, that was supposed to unify diverse case law of Czech courts.

The thesis is concluded with summary of the content of the thesis and with authors' opinions on the current Czech and European legal framework of fight against fraud.

Key words:

Subsidy fraud

Damaging the financial interests of the European union

Fight against fraud