

Abstract

The author of the propounded thesis is dealing with a controversial issue of criminal liability of legal entities in various countries of Central Europe, i.e. the Federal Republic of Germany, the Republic of Austria, the Slovak Republic, the Republic of Poland and attention is dedicated to their comparison with each other or with the relevant legal provisions of the Czech Republic. The criminal liability of legal persons is not perceived by the experts of criminal law as mere complement of the criminal liability of individuals, but as an equal branch of penal responsibility side by side with the liability of natural persons. For this reason, the author deems its closer examination to be beneficial.

This work refers to legislative activities in the Czech Republic, but also in the Slovak Republic and the Federal Republic of Germany, which clearly show that the legislation of these countries is constantly evolving and that their legislators are still looking for the optimal embedding of effective sanctioning of legal entities, including the related penal institutes.

In the introduction, the author points out the common international and European obligations of particular researched countries and also provides evaluation of the implementation of commitments by member states to the European Union or to other multinational entities. Once the reader is familiar with the requirements that are laid on lawmakers by the various legal instruments of international and European law, it is possible to approach to an assessment of their implementation in different legal orders. For completeness, the readers are also provided with the extensive demonstrative lists of these legal instruments.

In the following chapters, we cannot expect a comprehensive analysis of the country-specific legislation sanctioning the legal entities for the criminal offenses in particular States, since such analysis would greatly exceed by far the size of this thesis. The author focuses on specification of models of legal responsibility adopted by each state in question and also seeks more detailed examination of the key building blocks of legislation relating to the sanctioning of legal entities, i.e. a definition of a personal scope of the law, extent of criminalization, the imputability of an offense to a

legal entity with focus on the actions of authorities as well as employees of a legal entity, and last but not least on legal consequences of an illegal act which are contrary to the norms of criminal law. These building blocks are also continuously compared with the Czech legislation and when it is appropriate, the examined legislations are compared to each other.

In chapters devoted to each examined country, the thesis provides not only the analysis of the relevant country-specific provisions *de lege lata*, but also the authors' proposals *de lege ferenda*, which are based on the existing comparative experience. At the end of this work, a reader will find a summary of the most important partial conclusions that emerged from the various chapters of this work. It can be concluded that completely unambiguous legislative trend in the legislation dealing with sanctioning the legal entities is embedding the so called "true" corporate criminal liability model in one of the norms of criminal law, whether it is a criminal code or in separate complex act.