

## **Abstract**

In the thesis titled Criminal Liability of Legal Entities, the author focuses on the introduction of a relatively new institute (set of laws) of Legal Entities' criminal liability. This was introduced into the Czech legal system by Act No. 418/2011 Coll. on Criminal Liability of Legal Entities and proceedings against them taking effect from 1st January 2012. The whole thesis is divided into 13 chapters, in which the topics related to the regulation of Criminal Liability of Legal Entities are discussed in detail. An emphasis is placed primarily on the substantive aspects of the Act on Criminal Liability of Legal Entities ("the Act"). The beginning of the work describes historical development of the institute of Criminal Liability of Legal Entities in continental Europe and countries governed by common law. Subsequently the thesis focuses on the adoption of the Act in the Czech Republic. Czech Republic is among one of the last countries in the European Union to adopt the Act. The thesis also focuses on the analysis of the basic substantive provisions of the Act. Furthermore, the author elaborates on the extent of criminalization of the Legal Entities' actions, the institute of imputability of a criminal offense to a legal entity or the possibility of depriving a legal entity of criminal liability. The Act on Criminal Liability of Legal Entities has undergone many changes made through numerous amendments, which this work seeks to present in more detail. Several years have passed since the Criminal Liability of Legal Entities Act came into force and therefore the author tries to present all the legal structures described in the work in the actual case law. Towards the end of the thesis, the author analyzes different approaches in the regulation of Criminal Liability of Legal Entities in the legislation of Spain, Slovakia, Russia and the Netherlands. By comparing developments in different European countries, we will gain an interesting insight into the different ways of regulating the Criminal Liability of Legal Entities and it will help us with the understanding of this complex topic.

### **Klíčová slova:**

- Criminal liability of legal entities;
- Imputability;
- Sanctioning;