

Comparison of legislation concerning criminal liability of legal entities in the Czech Republic and the Slovak Republic

Abstract

This master thesis deals with a very recent phenomenon of criminal liability of legal entities. Its recent implementation into national legislation of the Czech and the Slovak Republic provides evidence of its current relevance, which is followed by relentless criticism, lack of clarity and application difficulties confirms its currency. Nevertheless, discourse about its implementation by legislations of various countries around the globe can be seen in ancient history. Therefore, the first part of this thesis deals with the introduction of historical background and analyses in detail the development of this doctrine. Furthermore, it also examines the development of international discussion and lays down several international legal documents which serve either as recommendations or impose obligation onto the parties to introduce proper liability of legal entities. The most relevant part of this thesis consists of the comparison of current national legislation of the criminal liability of legal entities in the Czech and the Slovak Republic. But it also doesn't avoid the necessary line of reasoning of social essentiality of this doctrine including the disapproval of reasoning which coincides with it. The first part of the comparison deals in detail only with the legislative procedure of both countries, which especially in relation to the Slovak legislative body, can be considered as extraordinary. The core of comparison is taking specific parts of the legislation which are different in both countries, putting them next to each other and analysing their difference, following by the assessment which of them is more suitable or effective for real world application. The next part of this thesis deals with specific procedural issues, which have emerged in Czech Republic during the operations of competent law enforcement authorities, followed by analytical evaluation whether these issues may emerge under the current Slovak legislation. With the same intent of deducting a conclusion based on the Czech legislation the part of this thesis deals with existing relevant case law. Last but not least the criminal liability of legal entities also relates to the issue of whistleblowing therefore, the second to last part lays down the comparison of this doctrine. The last chapter of this master thesis only introduces the comparison of statistical data, their analysis being followed by providing an evaluation opinion resulting from this information.

Key words: criminal liability, legal entity, comparison