

Whistleblowing

Abstract

The thesis deals with the constantly increasing issue of Whistleblowing problematics. Adoption of the Directive on the protection of persons who report breaches of Union law imposes an obligation to the EU Member States to transpose the Directive by 17 December 2021. By the date of finalization of this thesis, the Czech Republic has not complied with this obligation yet and is therefore in a delay for more than one year. The forthcoming Whistleblower Protection Act which would implement the Directive into the Czech law has already passed its first reading in the Chamber of Deputies and is very likely to be adopted soon.

The aim of this thesis is to introduce the concept of whistleblowing and its development. It also describes what the introduction of an internal whistleblowing system into internal processes entails, how the regulations govern whistleblowing-related institutes across the Czech law, but also to analyze the current draft of the Whistleblower Protection Act in detail and to present prior legislate attempts.

The first chapter is dedicated to the concept and development of whistleblowing in the world and in the Czech Republic. It explains the meaning of whistleblowing and the link between whistleblowing and internal compliance. In relation to the development of whistleblowing, the chapter explains the principle of *qui tam* actions and their subsequent incorporation into the legislation. The attention is also focused on the Czech development and in particular, on the working party WP29. The following part of this thesis introduces whistleblowing in corporate practice, the opportunity of its implementation and the benefits that it can bring to companies.

The following chapter deals with whistleblowing-related legislation. Although the Whistleblower Protection Act has not been adopted, various individual institutes can already be found in the Czech law, which pursue the same or similar purpose as whistleblowing or are somehow related to it. The attention is focused on the Labor Code, the AML Act, personal data protection or the administrative and criminal aspects of whistleblowing.

The final part of this thesis deals with the current draft of the Whistleblower Protection Act and the prior legislative attempts. The intention of the last chapter is not only to describe and critically evaluate the draft law itself, but also to point out the *de lege ferenda* considerations. The chapter is further dedicated to the material and personal scope of the draft law, the definition of retaliatory and protective measures, or the conditions under which whistleblowers will be granted protection.

Klíčová slova: [Whistleblowing, Protection of Whistleblowers, Whistleblower Protection Act]