

## Conclusion

Criminal liability of legal entities is currently one of the most discussed issues in the Czech penal law in spite of the fact that the legal entities' criminal liability and trial bill was dismissed almost five years ago. To date, this area remains a topical and open problem. There are arguments as to why criminal liability of legal entities should not be regulated in the Czech system of law, but the number of arguments enforcing it is at least the same. The aim of this work was to compile the thoughts and opinions on each institute connected with this issue.

Even after the exhaustive overview of reasons for and against the adoption of criminal liability of legal entities I did not manage to draw a clear conclusion.

Czech legislators as well as the professional and lay public agree that activities of legal entities involve grave wrongful acts with negative social consequences that call for sanction, but still it is disputable whether to introduce criminal liability or whether non-penal instruments such as administrative sanctions would be sufficient to regulate such behaviour.

Legislators probably believed that the bill would somehow improve the culture of behaviour of legal entities, whose effective and targeted sanction is impossible in many cases with individual criminal liability.

As regards the institute concerned, the Czech Republic is one of the countries with the continental type of legal culture, where legal liability has been introduced and adopted to national law systems over the past 30 years. However, the Czech Republic has not reached the desired result so far

although rather positive international experience is known and could be a good inspiration and useful guidance.

Still, each country has somewhat different legal regulation of criminal liability in their legal order, and these differences are influenced by many factors that have been shaping and forming national laws up to the present. Therefore, it is not enough to take over one regulation of criminal liability of legal entities and subsequently incorporate the institutes in the Czech body of laws, because even though the given institute may have proved and works well in one country, this does not mean that it will also work well in another, howbeit with a similar legal culture.

Three forms of legal entities' criminal liability are known in the continental regulation: proper legal entities' criminal liability, improper legal entities' criminal liability and other method of unlawful legal entities' activity regulation.

In my opinion, the first model of "proper legal entities' criminal liability" would be most effective in the Czech conditions.

However, I also agree with that group of experts who regard the way of the proposed regulation as inadequate because the submitted bill is far beyond the European recommendations binding the member states to the introduction of legal entities' liability. The recommending legal acts define only a small circle of criminal acts, while the governmental bill enlarges these crimes to more than a hundred bodies of the crime, and moreover, the circle of persons whose acts are attributable to the legal entity is substantially larger, regardless of the fact that the definition of legal entity is completely missing in the bill. So it should apply to all legal entities except the Czech Republic, Czech National Bank and

territorial self-governing units that are expressly exempted. I think that the regulation should only apply to corporations with a personal element.

Allow me to note in the very conclusion that the principle of adequacy should be respected when adopting the law stipulating criminal liability of legal entities, and the principle of subjective liability, inherent in the whole system of the Czech penal law, should be respected in terms of imputability and liability for the crime. Otherwise this could produce an easy instrument for seizing property of people, who did not commit any offence.

Klíčová slova: právnická osoba - corporation, trestní odpovědnost - criminal liability, kontinentální právní systém - continental law system