

Abstrakt v anglickém jazyce

Economic and legal aspect of money laundering

Miroslav Dongres

The UN defines it as *"Money laundering is a process which disguises illegal profits without compromising the criminals who wish to benefit from the proceeds"*. Money laundering is a dangerous activity. Funds that pass through this process become a source for a various criminal activities, such as terrorism, corruption, etc.

The thesis is composed of three main parts. First part deal with methods and stages of money laundering. Money laundering is a sophisticated activity, with a high degree of complexity, which requires a certain level of planning. entertain various features and steps which are necessary to clear the funds. Stages are named as placement, layering and integration. The first part is given to a few real examples of ways of money laundering.

Money laundering is an international issue. In today's world where there is almost no borders is necessary develop an appropriate international cooperation, both at global and regional which is one of the characters of fighting against money laundering. The Second part of thesis show some of international organization engaged in this illicit activity, such as UN, EU, FATF, etc. It also introduce their rules and programs to fight to money laundering. There is a large number of international organization. It is impossible to introduce any of them. The choice fell on the most important international organization for Czech Republic. I think the most important if the organization named Financial Action Task Force (FATF), whose rules are used worldwide.

Third part is subdivided into two parts. First one examines Czech legislative focused on money laundering from the beginning to the present, especially on the valid act against money laundering which came into force in the year 2008. The second objective of this part is the problem of legal practice in Czech Republic in the context of money laundering activity, especially issues of confidentiality of lawyer.