

Abstract

As the title says, this thesis is about the crime of fraud, insurance, credit and subsidy fraud under section 209 – 212 of the Criminal Code. These four crimes against property belong to the group of crimes, which cannot be overlooked, because the total number of sentenced frauds is not low at all. We can also notice that these kinds of frauds are often being mentioned in mass media. The aim of this thesis is not to give an exhaustive explanation of frauds, but to provide reader with a comprehensive overview of these crimes. The thesis is systematically divided into eleven chapters.

In the first chapter of the thesis reader can find brief characterization of Chapter V. of the special part in Criminal Code, which regulates property crimes. Second chapter acquaints the reader with the development of provisions of different frauds in the previous Penal Code (Act. No.140/1961 Coll.) since 1962. Firstly, there was only a provision of general fraud under section 250 of Penal Code. However due to the different political regime special kind of fraud was also established, which was placed in the provision called theft of socialist property under section 132 of Penal Code (section 132 was repealed in 1990). As the authorities involved in criminal proceedings had problems with sentencing offenders of insurance or credit frauds during the nineties, in 1997 the Penal Code amendment was adopted and two new provisions of insurance fraud (section 250a) and credit fraud (section 250b) were established. The separate, special provision of subsidy fraud did not exist until the current Criminal Code came into force. The current legislative provisions on the crimes of fraud, insurance, credit and subsidy fraud are described in chapters three to nine. In these chapters the necessary elements of each fraud are explained and this explanation is accompanied by interesting examples from various judgments. In this part of the thesis the reader can also find subchapters dealing with topics, which are special only for one type of fraud, an example of which is the division of insurance. The thesis continues with the part about an attempt and preparation of crime. The eighth chapter contain what kinds of penalties can be imposed for the commission of frauds and which penalties are imposed most often. In the ninth chapter attention is paid to the criminal liability of legal persons, reflecting the important amendment of the Act No. 418/2011 Coll., which came into force in December 2016. The penultimate chapter contains statistical data, which is annually published by the Ministry of Justice of the Czech Republic, detailing about the amount of sentenced frauds in previous years. In the last

chapter the reader can find a comparison of fraud legislation with that of the Netherlands. Finally, an assessment of the current regulation is given at the end of the thesis.