

## **Abstract**

This thesis is dedicated to issues of criminal liability of legal entities. Act no. 418/2011 Sb., Act on Criminal Liability of Legal Persons and Proceedings Against Them (hereinafter as „the Act“) came into force on January 1<sup>th</sup>, 2012. Adopting appropriate legislation Czech Republic not only met its international commitments, but also reacted to the fact that legal entities are becoming an instrument for committing serious types and forms of crime.

The aim of this thesis is the analysis of the terms of criminal responsibility of the legal entities in context, taking into account strengths and weaknesses of the effective legal regulation. Studying the general issues of the offense responsibility of legal entities is the precondition for submitting integrated analyses of this specific section of the Act.

This thesis is divided into three parts, which are formed by chapters, its sections and subsections. The first part is dedicated to the theoretical issues of criminal responsibility of legal entities among which are the conceptions of the offence responsibility of legal entities and arguments for and against introduction of criminal responsibility of legal entities.

The second part of the thesis follows up the course to adoption of the Act, focuses on the object of the new statutory regulation, and on its link to other legal regulations. It discusses the new principles of the substantive criminal law, whose incorporation into Czech legal code is inherently connected with adopting of the Act.

The heart and the most extensive part of the thesis is the third part, which deals with the terms of criminal responsibility of legal entities. To begin with, social relations in which the Act is applied, that is temporal, territorial, personal, and the material scope of the Act, are examined. Next is a description of the legal entity as an offender of a crime. According to the absence of appropriate legal regulation in the Act, it was necessary to summarize conceptual and individualizing characters of the legal entity as defined by civil law.

The third part analyzes the assumptions for committing a crime by a legal entity among which belongs the requirement of unlawfulness of the act (fulfillment of some of the facts of the case mentioned in section 7 of the Act), action of the legal person or body which acts on behalf of, in interest, within the scope of the activities of a legal entity

and finally the core of the Act itself – the requirement of the imputability of a crime to the legal entity. Treatise on independence of the criminal responsibility of the legal entity and on the criminal responsibility of the legal successor is interesting as well. The presentation of the terms for extinction of criminal responsibility of legal entities is the integral part of the thesis.

At the end of the thesis, in the considerations *de lege ferenda*, there are mentioned some of the deficiencies of the effective legal regulation.