

## **Abstract**

This master's thesis is concerned with an issue of criminal liability of legal entities. Emphasis is put on the Czech legislation, more precisely on the act no. 418/2011 Sb., on Criminal Liability of Legal Entities and their Prosecution, that came into force on 1. 1. 2012. This act was adopted in response to the obligations under international law that are binding on the Czech Republic.

The main aim of this thesis is to make its readers possible to get acquainted with the regulations of the establishment and termination of criminal liability of legal entities in the Czech Republic and to point out some problematic parts of the law.

The thesis is divided into three parts.

The first part deals with the general questions of criminal liability of legal entities, in particular with the historical development of such a conception, its possible models, definition of the legal entity and with the reasons for and against criminal liability.

The second and the most extensive part of this thesis is dedicated to the analysis of the current Czech legislation. It focuses attention on the issues concerning the scope of the Act, extent of the criminalization of corporations, requirements of the imputability of the criminal act to the corporation and concerning the issue of transferring criminal liability to the legal successor.

The last part is related to the criminal liability of societies in Germany. It contains the introduction to the current German legislation and presents the proposal of North Rhine – Westphalia which envisages the “true” criminal liability of societies.