

Abstract

The aim of this thesis is to analyze the effectiveness of the existing Act on Criminal Liability of Legal Entities and their Prosecution (Act No. 418/2011 Coll.). It focuses on particular key provisions, rather than provides a comprehensive analysis of the extent to which the Act is applicable. The primary purpose of the thesis is to present new ideas and findings, which could be useful for those interested in the topic and participated in professional discussions on this recent and significant issue. The thesis reveals some of imperfections of the Act. These are related to the legal terminology, the extent of criminalization, the imputability of a crime to a legal entity, the principle of transfer of criminal liability to an entity's legal successor, and the punishment of legal entities.