

Resume

Criminal liability of legal entities is relatively new institute in continental legal culture and the Czech republic was one of the last countries in Europe that accepted this concept. In addition, this concept was introduced not by the conviction of its necessity, but for reasons of international policy. Criminal liability of legal entities, however, was introduced to Czech law by Act no. 418/2011 Sb., on Criminal Liability of Legal Entities and their Prosecution. Therefore it is necessary to deal with this issue.

The aim of this thesis is to make a comprehensive analysis of the Act on Criminal Liability of Legal Entities and their Prosecution, to analyze its most important provisions, as well as to define the provisions which are considered problematic, together with proposals for amendments and further innovation of current legislation.

The first chapter defines the concept of legal entity that the Act on Criminal Liability of Legal Entities and their Prosecution doesn't define itself.

The second chapter contains a summary of the events that led to the adoption of the Act, further consideration about the models of liability of legal entities and mentions the main arguments for and against adopting the Act.

The third chapter provides an analysis of the Act, its structure and defines new principles introduced into Czech criminal law. The principles are parallel and independent criminal liability of individuals and legal entities and transfer of criminal liability of legal entity to its legal successor. Attention is also paid to attributes of criminal liability of legal entities in the Czech law.

The fourth chapter discusses the basic institutes of criminal liability of legal entities, by the scope of the Act –time, local, personal and material, the imputability of the offense to a legal entity and the transfer of criminal liability of legal entity to its legal successor.

The fifth and the last chapter focuses on the future of the Act on Criminal Liability of Legal Entities and their Prosecution, which is reflected in the amendment to the Act, but also in the incentives of professionals to amend the ambiguous or otherwise problematic provisions of the Act.