

Abstract

The topic of this Master's thesis is the analysis of criminal liability of legal entities in the Czech republic that is contained in the Act no. 418/2011 Sb., on Criminal Liability of Legal Entities and Procedure against them, which was adopted on 22. 12. 2011. It is a topical issue, which still contains a lot of unanswered questions. The aim of the thesis is to familiarize the reader with this new institute in the Czech legal system, with which there are not many practical experiences yet. Taking into account the extent of the thesis, it does not include a comprehensive analysis, but it focuses on key issues in the legal regulation. The work is also dedicated to the regulation of this institute in the Spanish legal system.

The thesis is divided into three chapters. The first chapter deals with general issues that are related to the criminal liability of legal entities. It presents the historic development, models of liability of legal entities for offences, international regulation, corporate criminal liability in the Common law system and the reasons for and against introducing criminal liability of legal entities into legal system.

The second chapter is devoted to the analysis of current legislation criminal liability of legal entities in the Czech Republic. It is focused on the nature of the act, principles of criminal law relating to the criminal liability of legal entities, scope of the act, range of responsible legal entities, extent of criminalization, imputability, criminal liability of legal successor and sanctioning.

In the last chapter, Spanish legislation in this area is analysed as well. In Spain there has been amended the Criminal Code in 2015 with regard to criminal liability of legal entities. I also subscribe the original conception of criminal liability of legal person, which was used from 1995 to 2010. In conclusion I summarize findings contained in the thesis.