

## **Abstract**

The substantive legal issues of the criminal liability and sanctioning of legal entities in the Czech Republic under the Act No. 418/2011 Sb., Act on Criminal Liability of Legal Entities and Proceedings Against Them (hereinafter as „the Act“) that came into force on January 1, 2012 are the subject matter of this thesis. Even after four years of the effect of the Act the institute of criminal liability of legal entities still represents a very discussed and recent topic. The aim of this thesis is to analyze the chosen substantive provisions of the Act with respect to their strengths and weaknesses.

This rigorous thesis is divided into four parts. The first part is concentrated on the arguments for and against the adoption of the Act, concepts of liability of legal entities, new principles of the criminal law and systematics of the Act. The second part deals with the scope of the Act, conditions of the criminal liability of legal entities, especially with the imputability and the possibilities of exculpation by virtue of compliance measures. The end of the second part pays attention to the transition of the criminal liability of legal entity on its legal successors and the issue of disappearance of the criminal liability of legal entities. The third part contains analysis of the sanctioning of legal entities in the Czech Republic with respect to all sanctions which might be imposed on legal entities under the Act by a court. Finally, the deficiencies of the Act and *de lege ferenda* suggestions are mentioned.