

## Abstract

The chosen substantive legal issues of the criminal liability of legal entities that was incorporated into the Czech legal order by 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. The burden of international commitments and the fact that increasing criminal activities have recently been committed by legal entities led the Czech legislator to adopt the criminal liability of legal entities which represents a great milestone for the Czech criminal law. The aim of this thesis is to analyze the positive legal regulation of the criminal liability of legal entities whilst taking into consideration the strengths and weaknesses of the effective legal regulation. Especially it deals with the analysis of the particular substantive provision of the Act (except for provisions regarding the sanctioning of the legal entities) which are (not only) by the experts considered to be at least disputable. This thesis is divided into three parts. The first part is concentrated on historical elements with international aspects together with consideration of arguments for and against introduction of criminal liability of legal entities. Furthermore, the first part is concentrated on possible concepts of criminal liability of legal entities and on legislative procedure regarding the criminal liability of legal entities in the Czech Republic. Moreover, the first part deals with new principles of the substantive criminal law which have brought significant changes into the Czech legal system. The second part of the thesis deals with the Act as such and therefore it is the most important part of the thesis. Particularly, it focuses on the scope of the Act, preconditions of the criminal liability of legal entities consisting of examination of issues regarding imputability and the possibility of exculpation by virtue of compliance measures. The attention is also paid to the transition of the criminal liability of legal entity on its legal successors and the possibility of disappearance of the criminal liability of legal entity. Finally, the deficiencies of the Act and *de lege ferenda* suggestions, which could contribute to improvement of the current legal regulation, are mentioned.