

Résumé: Protection of financial interests of the EU in Czech criminal law

The aim of this thesis is to introduce the issue of protection of the financial interests of the EU by means of criminal law, which has yet to be dealt with in a comprehensive manner. The introductory chapters describe the justification for the requirement to create common standards for protection of the EU general budget, or budgets managed by or on behalf of the EU, together with a brief history of the legislation of this legal institute at the level of the European Communities. The individual provisions of the Convention on the Protection of the Financial Interests of the EC and its Implementing Protocols are interpreted in detail with an emphasis on some persistent unclear points in the interpretation. The next chapter analyses the need for transposition of this EU regulation into the Czech legal system and describes an actual course of this transposition.

The main focus of the thesis is the following analysis of the national criminal law *de lege lata*. The characteristics of the merits of criminal offences according to a special part of the Criminal Code are interpreted in detail, including their mutual relation in terms of the admissibility of the single-action concurrence. Particular attention is paid to the crime of harming financial interests of the EU under Section 260 of the Criminal Code. The author here interprets its individual features, highlighting those attributes that are still burdened with interpretative uncertainties, while formulating an expert insight into them. Due to the high share of legal entities' involvement in drawing on the EU budget, the basis of their eventual criminal liability, which is still being established, is described.

The following chapter is of a practical nature, as the author has selected several financial instruments to describe the financial flows which are used to implement the EU's general budget, both on its expenditure and on its revenue side. At the same time, the critical levels at which criminal activity occurs in the context of budget implementation are detected, together with an approximate description of the available, albeit still settling, case law of national courts in this area. Next part of the thesis goes back to one more general interpretative problem – the issue of determining the amount of damage caused by the crime to the EU budget, or to other public budgets involved in the implementation of EU budget funds. Here also the main interpretative uncertainties are documented by somewhat contradictory interpretative approaches of the courts in specific cases and the author offers his personal justified professional opinion.

In the final part, the author briefly recapitulates the thesis, re-emphasizing the importance of a common minimum of criminal law regulation of the protection of the EU's financial interests across its Member States, and formulates some minor proposals *de lege ferenda*. At the same time, the currently pending proposals for future, even more harmonized, EU adjustments are presented at a

very general level. The conclusion also identifies areas that may, in the view of transposition, pose a challenge for the Czech legislator in the future.