## Abstract

The topic of this Master's thesis is the liability of legal entities for administrative delicts. With the adoption of the act number 250/2016, on the liability for administrative delicts and the proceedings on them, a legal regulation regulating administrative delicts and misdemeanours was unified under a single category of administrative delicts. This act newly regulates the administrative liability of legal entities. The aim of this thesis is to analyse individual factors of liability of legal entities for administrative delicts.

The first chapter outlines the historical development of the administrative liability of legal entities from antiquity to the current legal regulation with a focus on the development of this legislation in our country after the year 1918. The chapter concludes with the reform of administrative punishment.

The second chapter offers a brief discussion of the sources of legal regulation of liability for administrative delicts.

The third chapter focuses solely on the concept of a legal person from the point of view of the Civil Code and of the term administrative delict, its material and formal aspect.

The fourth chapter deals with the basics of liability of a legal entity for a delict. It focuses on the conditions under which a legal entity is the perpetrator of a delict. Furthermore, the focus is on the determination of persons whose actions are attributable to a legal entity, the liability of a legal entity in specific circumstances and the instance of a delict committed by a legal entity. Next the case of a legal entity as an indirect offender and an accomplice to a delict. The final mention deals with the liability of legal entities of public law, especially the responsibility of the state and other legal persons of public law in the exercise of public authority.

The fifth chapter deals with the exemption of the liability of a legal entity for an administrative delict, focusing on the conditions under which a legal entity is relieved of responsibility for a delict and the measures that a legal entity must take and implement.

The sixth chapter deals with the responsibility of the legal successor of a legal entity, in particular the lack of clarity of the new legislation and the outline of a future legislation.

The last chapter deals with the expiration of liability of a legal entity for a delict with the analysis of individual circumstances under which liability ceases to exist.