

## **Abstract**

The subject of my thesis is the identification and subsequent comparison of legal instruments which are intended to fight against legalization of proceeds of crime, which is also referred to as money laundering, in the Czech Republic and in the Federal Republic of Germany.

The first chapter is to familiarize the reader with the issue of money laundering, therefore it provides the definition of the phenomenon of money laundering and also describes the typical phases of this process. The second chapter is devoted to international institutions that deal with money laundering on the supranational level and whose activities are then reflected in international standards.

The third chapter deals with legislation related to the fight against legalization of proceeds of crime in the Czech Republic. First I focus on the history of the development of the struggle against money laundering in the country and subsequently describe particular laws designed to regulate the rights and obligations relating to the effective fight against this phenomenon. Further I describe particular obligations that fall on subjects, which may be confronted with efforts to launder money within its activities, and characterize individual institutions that are involved in the fight against money laundering.

The fourth chapter is devoted to the relevant anti money laundering measures that are applied in the Federal Republic of Germany. In a similar way as it is presented in the third chapter of this thesis I concentrate on the particular legal regulation in this area and further explain individual obligations of involved subjects.

The fifth chapter concerns the most significant changes that have to be implemented with regard to the adoption of the fourth directive on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing. The sixth and final chapter provides the comparison of both legal systems in terms of the interested area, where I describe the principal differences between the measures which both states use to fight against money laundering.