

This rigorous thesis deals with the crime of fraud as regulated by the Czech criminal law with focus on fraudulent practices within the system of healthcare services provision. The crime of fraud represents generally one of the most frequent wrongful practices. The Czech legislation distinguishes between the general form of fraud and special form of fraud, within the framework of which specific subtypes of fraud are defined. Fraudulent practices not only occur in the healthcare system, but are also supported by the system. The reasons are numerous. The first reason is that there is a large number of participants in this system with multiple complex links between them, which are part of the healthcare system as such, the second reason is the rather unclear and non-transparent situation of financing and cash flows in this area, and finally, there is a considerable amount of money going into the healthcare sector annually. Financial losses within the system, which are caused by such wrongful practices, are estimated to amount to about 3% of the contributed amount, i.e. 3% of the CZK 290 billion flowing into the healthcare system of the Czech Republic. This sum is alarming and calls for increased attention from the professional public and for the creation of a rational and functional model for fighting the fraud in our healthcare system with the aim of eliminating the fraudulent practices and returning as much of such lost amounts as possible to the system. The thesis describes the genesis of substantive law regulation of fraud in the Czech Republic and outlines the model of the healthcare system in the Czech Republic and its financing. The main part of the paper deals with individual models of fraudulent practices within the healthcare system and provides an overview of related casuistry and case law. A significant part of the thesis looks at the issue from the point of view of criminology and criminal procedural law. The comparative part of the paper provides an analysis of protection against fraud under the rule of criminal law in the conditions of the United States of America, the Federal Republic of Germany and Slovakia. Finally, it contains rationalisation proposals aimed at minimising opportunities for fraud in the Czech healthcare system and preventive measures against this form of delinquent behaviour.