

Abstract

This thesis deals with the issue of money laundering in terms of both criminal and criminological perspective. The aim of this thesis is to analyse the issue of money laundering and to raise questions related to *de lege lata* discussions and *de lege ferenda* proposals, to formulate my opinion and to make recommendation for legislative changes.

The first part (Chapters 1, 2 and 3) contains the definition of this term and discusses methods in which money laundering occurs. In addition to well-known methods, it is dedicated to new methods focusing on the use of virtual currencies and online computer games. The question of organised crime, which is very close to money laundering, is analysed too.

The second part (Chapters 4 and 5) describes international regulation, legislation of the European Union and measures against legitimisation of proceeds of crime in Czech legislation. It is focused on the most important conventions and directives related to money laundering. This part also explains Act No. 253/2008 Coll., on selected measures against legitimisation of proceeds of crime and financing of terrorism, and activities of Financial Analytical Unit.

The third part (Chapters 6 and 7) examines relevant Czech legislation, especially issues of money laundering using legal entities, their criminal liability and analysis of the provisions governing the criminal offence of legalisation of proceeds of crime. In addition to the current legislation, it includes historical development of this offense.

The fourth part (Chapter 8) is concerned with the provisions governing the criminal offence of money laundering in foreign legislations, specifically in German, Dutch, French and Slovak criminal codes.

In the conclusion of this study (Chapter 9), there are *de lege lata* discussions and *de lege ferenda* proposals focusing on the issues of self-laundering, the possibility of inclusion of the extended confiscation into Czech legislation and the question of whether to prosecute the preparation of the criminal offence of legalisation of proceeds of crime.