

Abstract

This thesis deals with sanctioning of legal persons under the Act No. 418/2011 Coll., on Criminal Liability of Legal Entities and Legal Proceedings against them (hereinafter referred to as "**Act**"). The main part of the paper consists in detailed analysis of the sanctions that may be imposed on legal persons.

The main goal of the thesis was to evaluate this relatively new area of legislation which has not been amended to this day in any significant way. Special focus was given to the evaluation of whether the effective legislation in question is complex, sufficient and flawless or whether any amendment is necessary.

The preface introduces the main topic, goals and the structure of the thesis. The thesis in general is divided into four parts.

The second part deals with the basic institutes related to the criminal liability of legal persons and their sanctioning. The character of legal persons is defined, as well as the range of relevant legal entities on which the legislation in question is applicable. Also different approaches to the sanctioning of legal entities are introduced followed by brief analysis of the basic principles of the criminal liability of legal persons in Czech Republic in accordance with the principle of imputability of a crime to a legal person.

The focal point of the thesis can be found in its third part. Firstly, general theoretical issues of the sanctioning of legal persons and basic rules for the imposition of criminal sanctions upon them are described. After that, a thorough analysis of each particular sanction is elaborated. Subject to more detailed description is the punishment of dissolution of a legal person with respect to the fact, that its provisions in the Act are most extensive. At the same time, it may be considered the most controversial of all the sanctions that causes many theoretical and practical problems.

The paper also points out possible changes of legislation *de lege ferenda* which correspond to the particular issues of the concerned legislation described throughout the text.

The thesis is concluded by a brief summary of the whole document and findings acquired in the course of research and studying of the relevant literature and jurisprudence.