Abstract

Issues of Criminal Liability of Legal Entities

The aim of the thesis is to analyse and evaluate the current legal regulation of criminal liability of legal entities regarding the most problematic institutions of law contained in the Act No. 418/2011 Coll., on Criminal Liability of Legal Entities and Proceedings against Them, which came into effect on 1 January 2012. The subject of the thesis is current and still developing, based on the increasing amount of convicted legal entities. The regulation is affected by numerous amendments. Despite the lawmaker's effort, the act contains many problematic provisions criticized by experts. Therefore, new amendments can be expected in the near future.

The thesis is composed of five chapters. Chapter One deals with the general issues regarding the criminal liability of legal entities, its progress in the Czech Republic, the process of passing the Act on Criminal Liability of Legal Entities and the arguments in favour of and against the enactment of the regulation.

Chapter Two focuses on the substantive criminal law incorporated in the Act on Criminal Liability of Legal Entities and examines institutions of law contained in the aforementioned act, mainly its problematic parts.

Chapter Three concentrates on sanctioning of legal entities, because the Act on Criminal Liability of Legal Entities introduces new sanctions into the legislation of the Czech Republic. These sanctions can only be imposed on legal entities. The chapter also statistically evaluates particular punishments regarding their application practice.

Chapter Four contains the specifics of criminal procedure of legal entities. The text discusses the differences between legal and natural persons in the criminal proceedings.

The Final Chapter sums up the most significant and by experts the most frequently criticized deficiencies contained in the regulation of criminal liability of legal entities. Furthermore, proposals and initiatives for legislative improvements are included.