

Abstract

The submitted diploma thesis focuses on the area of criminal liability of legal entities, which is not only the most controversial area, but also represents the very core of the Act on criminal liability of legal entities. The aim of this work is a detailed analysis of the positive legal regulation of imputability of a crime to a legal entity, focusing on confrontation of provisions concerning the possibility of exculpation, especially section 8(5) of Act No. 418/2011 Coll., with the fundamental principles of substantive and procedural criminal law. Introducing the topic, the concept of legal entity is defined, then the arguments for and against the adoption of criminal liability of legal entities are presented, as well as models of criminal liability of legal entities. At the end of the first chapter, the issue of the scope of criminalization is analyzed. The second chapter is devoted to the positive condition of imputability of a crime to a legal entity. This includes not only the very structure of imputability, but also the individual persons whose acts can be imputed to the legal entity. Furthermore, the following chapter focuses on the negative condition of imputability, i.e., the exculpation, or non-imputation of the crime to a legal entity. The provision regulating exculpation is subject to thorough criticism, as is the Methodology of the Supreme public prosecution, which deals with the application of this provision. The following part of the text is also focused on the application, which is devoted to the aspects of applicability of the exculpating provision and compliance management systems. The last chapter discusses some problematic procedural aspects of criminal liability of legal entities, which affect the right of a legal entity to a fair trial. Increased attention is paid to the issue of possibility to encumber the legal entity with burden of proof, as it is a particularly difficult question, as proofed by the fact that it divides the experts into two notional camps. The analysis of the issue presented above has led to the conclusion that the regulation of criminal liability of legal entities has many shortcomings, some of which are so fundamental that it would be advisable to correct them by amending the law.