

The presented doctoral thesis deals with problems of economic and financial crime. In fact it is divided into two parts – in the first part I tried to define a concept and the relevant aspects from the point of view of material law and criminology, which in my opinion can not be separated from a definition of economic criminality itself, and financial crime considering corruption, organized crime and money laundering respectively. It is this part where I also made an excursus into problems of body corporate criminal liability. The second part analyzes from the point of view of procedural law and criminalistics selected chapters about economic crime evidence with a focus on its appropriate specifics. With respect to complexity and extent of the selected topic it is necessary to stress repeatedly, that the aim of this thesis was to capture questions, which were in my opinion scarcely or even never published and specific problems concerning the phenomena of economic crime. The thesis makes no ambition to exhaustively resolve substantive law and procedural law problems of analyzed. It offers legal analysis with practical knowledge of the crime. Furthermore the presented doctoral thesis contains methodic procedures in the discussed topic, because I think, that a theoretical basis of criminal cases must be enforced, updated and applied, in other case we should speak about dead law. It also should be added, that a new codification of criminal law or a new criminal code respectively defines such crime only as a formal concept and it does not deal with a question of a threat to society. Thus it will be necessary to revise and to modify the existing generally accepted definition of the economic crime relating to the threat to society. As it was mentioned above, a

new Head VI of the criminal code will be probably created, which will contain new facts of the mentioned acts of economic crime and terms relating to economic crime also will be modified. All these circumstances will have an impact on facts solved in this presented doctoral thesis. I hope that it will be a contribution to any other discussion on the given topic.

On the basis of recently resolved facts, especially in the chapter on selected proper evidence, I would like in terms of procedural legislative changes *de lege ferenda* to propose an extension of secrecy acquittal of a tax administrator to a legal authority also in other acts of the economic crime as they are defined by the actual Criminal code, as it can be shown on a falsification of economic and property data pursuant to § 125 of the Criminal code, where despite the fact, that an accurate and quick assessment of a tax is in jeopardy, an administrator is not acquitted of secrecy pursuant to the § 24 of the law No. 337/1992 of the criminal code concerning tax and fees administration as amended by the more recent acts. In this sense I would like to revise the quoted regulation considering the qualified group of members of Czech police department and I also propose an expansion of the existing circle to other appropriate police authorities in regions in order to increase efficiency, economy and speed of proceedings. In relation to the regulation § 8 paragraphs 2 and 3 of the Criminal code I would also like to propose, that for any retrieval of banking information and for monitoring of any bank account or any Securities centre account only an agreement of a general attorney will be sufficient and not his or her personal involvement. A formal step of a general attorney would be possible to remove, because appropriate police authorities have all the necessary facts and materials relating to the required information.

In a context of the whole legal procedure I would like to propose a professional discussion considering fees or fines for particular types of unqualified complaints obviously filed with a hidden purpose. Legal authorities are often and, especially in the cases of economic crime, used by parties for an accumulation of evidence, which is then consequently used in other civil cases and often such a leakage of sensitive information occurs obstructing an actual investigation.

I assume that solving of the proposed suggestions would significantly increase the efficiency of an evidence procedure considering any acts of economic crime.