

Abstract

Directive 2014/42/EU obliges the Member States of the European Union to introduce the *extended confiscation* of proceeds of crime method into their legal systems. The Czech Republic has transposed this method into the protective measure of *forfeiture (confiscation) of a portion of assets* under Section 102a of Act No. 40/2009 Coll., the Criminal Code, and related provisions.

The aim of this paper is to describe the method of *extended confiscation* at both the theoretical and practical levels. On a theoretical level, the thesis aims to define the method of *extended confiscation*, its place in the asset recovery process, and in the system of confiscation methods whose reflections can be seen in confiscation instruments across European legal systems. On a practical level, the aim of the thesis is to provide a detailed interpretation of the *forfeiture of a portion of assets*, an instrument that represents the *extended confiscation* method in the Czech legal system. The thesis uses an analytical and normative approach to the examination of *extended confiscation* and *forfeiture of a portion of assets*.

The main objectives are reflected in the structure of the thesis, which is divided into three parts. The first part deals with the theoretical level. First, the thesis introduces confiscation as one of the steps in the asset recovery process. Subsequently, the thesis analyses the works of European authors in the field of confiscation theory and based on the synthesis of their works creates a system of theoretical confiscation methods and their modifications. The system also includes a definition of the defining characteristics of *extended confiscation* and its relationship with other confiscation methods, in particular the method of *confiscation of suspicious assets*. At the end of the first part, the thesis identifies the limits of *extended confiscation* as derived from the case law of the European Court of Human Rights.

The second part of the thesis discusses the basic legal concepts and relations, the understanding of which is necessary for a proper comprehension of the various Czech confiscation instruments, including the *forfeiture of a portion of assets*.

The third part of the thesis first presents the legislative development of the *forfeiture of a portion of assets* and evaluates the various options considered by the government in the implementation of the Directive. The section on the conditions for the imposition of *forfeiture of a portion of assets* is one of the key parts. Here, the thesis points out the unconceptual nature of the legislation and identifies two different forms of *forfeiture of a portion of assets*, namely the *forfeiture of particular assets* and the *forfeiture of gross disproportion*. The thesis then analyses the whole process from the freezing of a portion of assets to its final forfeiture and enforcement.

In the third part, the thesis highlights the tension between the nature of *extended confiscation* and the fundamental principles of Czech criminal procedure. The thesis emphasises the evidentiary aspects of both the freezing and the *forfeiture of a portion of assets*. Also in these areas, the differences between the two forms of forfeiture of a portion of the assets become apparent.