

The thesis discusses the new institute, which was introduced in the Czech criminal law, the criminal liability of legal persons. Until the adoption of the law on criminal liability of legal persons and proceedings against them, could be the perpetrator of the crime only an individual person. From 1st January 2012, which came above the law in force, the offense can be committed by persons in addition to physical and legal person. The first part is focused on defining the term of a legal person and criminal liability. The next section is then analyzed foreign legislation, which is to see the different concepts and embedding corporate liability. Finally, it analyzes the new act, along with the author's proposals *de lege ferenda* a description of the use of the new institute in practice.

In the Czech Republic, the first discussions about the introduction of criminal liability unleashed already in the twenties and thirties of the last century. In the very beginning the idea of introducing criminal liability of legal persons rejected, but with the passage of time and the development of crime committed by legal persons anchoring penalties and sanctions to those already seemed as unthinkable. The adoption of the law on criminal liability of legal persons Czech Republic live up to their commitments to it arising from international treaties and European law.