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Criminal liability of legal persons in the Slovak Republic

1. Introduction

Criminal liability of legal persons is a question of interest which has been addressed by both legal experts and lay public alike.¹ For the reasons of necessity to implement commitments and/or obligations, the harmonization of which the European Union promotes so that “criminal-law protection of the given interests reaches in the respective Member States roughly the same level of protection and law enforcement”², and concomitantly respecting the Phase 3 Report on evaluation of implementing the OECD anti-bribery convention in the Slovak Republic, worked out by OECD Working Group on Bribery³, the Slovak Republic undertook the preparation for drafting a bill act, subsequently approved as Act No. 91/2016 Coll. on criminal liability of legal persons and on amending and supplementing certain other law (thereinafter “Act on TZPO” – according to the official acronym), which entered into force on 1 July, 2016.

The said act means a substantial breakthrough in the historically developed theory of individual liability of natural persons, which until then was generally adhered to in the Slovak Republic; thereinafter a model of a so-called authentic criminal liability of legal persons was introduced into the legal system of the Slovak Republic.

¹ The paper is supported by the Slovak Research and Development Agency, under contract no. APVV-15-0740 *Návody a nástroje na efektívnu elimináciu protiprávnych konaní v spojení s možnou insolvenciou* [Guidelines and tools for effective elimination of unlawful acts in relation to potential insolvency].

² The Stockholm Programme – An Open and Secure Europe Serving and Protecting Citizens, adopted by the European Council, Part 3.3.1. ÚVV:: 2010/C.

³ Phase 3 Report on Implementing the OECD Anti-Bribery Convention in the Slovak Republic. Available at: <http://www.oecd.org/daf/anti-bribery/SlovakRepublicphase3reportEN.pdf>, 5. 2. 2014.

2. Relevant substantive-legal provisions of the act on criminal liability of legal persons

As regards the nature of this act and in the light of general criminal legislation (Criminal Code and Criminal Procedure Code), we deal with a primary and a special act related to them, which is expressed in its §1 (2), according to which, if not stipulated otherwise in the act, and if not precluded by the subject matter or character, criminal liability of legal persons and punishments imposed upon legal persons are covered by the Criminal Code and criminal proceedings against legal persons are covered by the Criminal Procedure Code.

The subject matter of the Act on TZPO is defined in §1 (1) under three basic headings, including conditions for criminal liability of legal persons, criminal sanctions, that is to say, penalties for the committed criminal offences stated in an exhaustive list therein, which may be imposed upon legal persons and the procedures in criminal proceedings against legal persons.

The Act on TZPO comprises provisions referring to its scope (§2) and a provision on exclusion of criminal liability of certain legal persons (§ 5) which are considered to be special provisions on personal scope of the Act on TZPO. Under this law, criminal offence committed by a legal person both in the territory of the Slovak Republic (§ 2, (1) and § 2 (2)) as well criminality of an action committed outside the territory of the Slovak Republic by a legal person established in the territory of the Slovak Republic or which has its headquarters in the Slovak Republic, provided that the criminal action was committed within the framework of its activity. Likewise, under the Act on TZPO criminality of the following actions is also taken into account: an action committed outside the territory of the Slovak Republic by a legal entity who albeit not established there, but the criminal action was committed for the benefit of a legal person headquartered in the Slovak Republic, or a natural person who is a citizen of the Slovak Republic or a foreigner with permanent abode, i.e. domicile, in the territory of the Slovak Republic if the entity caused damage and at the crime place the given criminal offence is punishable, or if the crime place does not fall under any jurisdiction. And finally, under the Act on TZPO, criminality of an offence is also considered if so provided by an international treaty duly ratified in the manner provided by law, and which is binding on the Slovak Republic.

From the scope of the Act on TZPO as well as from further criminal legislation are exempted the Slovak Republic and its authorities, other states and their authorities, international organizations and their authorities established by virtue of public international law, municipalities and higher territorial units, legal entities which at the time of the committed criminal offence are established by law, other legal entities whose financial circum-

stances cannot be settled under a special regulation governing insolvency proceedings. Under the Act on TZPO, exclusion of the abovementioned entities is logical just because otherwise the state would punish itself. At the same time, it may be highlighted that in case that an activity carried out by a state establishment or undertaking, or territorial self-administration unit subject to criminal liability is identified, this will be the case of criminal liability of a particular natural person, be it the person holding the power of acting on behalf of the state or another person incorporated in the state establishment or undertaking authorized to carry out the work. Criminal liability of foreign countries is also excluded because applicability of liability in such cases is regulated by international law. For similar reasons exempted from criminal liability are international organizations governed by public law. It may be highlighted that criminal prosecution of other states and international organizations under public law (governmental international organizations) is exempt by the very nature of the matter just because they enjoy privileges and immunities under international law; for that reason also criminal prosecution is inadmissible.

In the case of entities which by themselves are exempt from criminal liability (§ 5), the Act on TZPO does not preclude criminal liability of such a legal entity in the case of its equity participation. In such participation the public entity through its equity participation is involved in the activity (business or non-business by type) of other (as a rule private) entities.

2.1. Criminal liability of legal persons

Slovak legislators declared a set of criminal offences for which legal persons are held liable, as specified in the exhaustive list set forth in the Act on TZPO. An advantage of such an address of the scope of criminal liability of legal persons rests in respecting the requirement of legal certainty and predictability of the law since, apart from the range of those criminal offences, it is not possible to conclude criminal liability for other action in relation to a legal person. As a result of such a legal arrangement there is no risk that criminal liability is widely applied. Principally, this complies with the subsidiarity principle in criminal law.

The disadvantage of such an arrangement is that in terms of any future changes it will be necessary to amend the list of criminal offences laid down in the Act on TZPO. As regards definitions of criminal offences it is necessary to consider a careful approach and avoid premature or hasty solution; moreover, they are not backed by legislative tradition in Slovak criminal law. Having said that, however, it is possible to critically address the scope of listed criminal offences in the absence of the following: fraud, credit fraud, subsidy fraud, fraudulent bankruptcy, negligent bankruptcy, laundering of

the proceeds of crime, damaging a creditor, favouring a creditor, fraudulent entrepreneurship, or contrivance/malpractice in public procurement, and the like. By supplementing these criminal offences into the catalogue of exhaustively defined crimes could contribute to a more effective sanctioning of legal entities who commit crimes by fraudulent conduct as well as crimes related to insolvency and damage caused to creditors⁴.

2.2. Imputation of criminal offence to a legal person

*A model of the so-called genuine criminal liability of legal persons substantially changes the well-established system of core principles of the continental European legal culture.*⁵ The premise turned out to be one of primary arguments expressed by the opponents of the so-called genuine criminal liability of legal persons. To a certain level, the concept of imputability or as the case may be its translation into a new fundamental principle in criminal law – principle of imputability of a criminal offence to a legal person is a response of the champions of the so-called genuine criminal liability in relation to alleged violation of the principle of criminal liability for culpable conduct.⁶

Culpable conduct in relation to criminal liability of a legal person is broadly formulated in the sense of imputability of criminal offence to a legal person based upon exercise of the so-called risk management, i.e. either directly in unlawful conduct of the legal entity's management or at least misconduct in coping with increased risk resulting from operating an enterprise (the fault of the management of a legal entity).⁷ The risk management referred to above represents a certain type of control or inspection "within" the legal entity either *directly in unlawful conduct of natural persons in the management of a legal entity concerned or it relates to a failure to cope with*

⁴ For the sake of completeness it should be stated that in the approved draft law on recognition and enforcement of equity decision issued in criminal proceedings throughout the European Union and on amending certain acts, Article VII amends the Act on TZPO, thereby also the above-mentioned criminal offences are incorporated into the exhaustive list of criminal offences committed by legal entities, with effect from 1 January 2017.

⁵ Turayová, Y., Tobiášová, L., Čentés, J. et al. *Trestná zodpovednosť právnických osôb: Vybrané aspekty trestnej zodpovednosti právnických osôb*. Bratislava: Univerzita Komenského, Právnická fakulta, 2015, p. 53.

⁶ Ibid.

⁷ See Novotny, O., Vanduchová, M., Šámal, P. et al. *Trestní právo hmotné – 1. Obecná část*. 6. revised edition. Praha: Wolters Kluwer ČR, a. s., 2010, pp. 212–213. For the sake of completeness it may be stated that within the framework of the legislative process a substantial change was introduced to § 4 of the Act on TZPO, itself submitted as government bill. The text of this provision was approved by the National Council of the Slovak Republic in relation to the concept of imputability. This change is subject to professional criticism, see e.g. Lorko, J.: *Hmotnoprávne aspekty trestnej zodpovednosti právnických osôb*, presented at Milestones of Law in Central Europe – a conference organized by Comenius University, Bratislava, Faculty of Law, on 11 March 2016 in Častá-Papierníčka. The Conference Proceedings have not been published as yet.

an increased risk resulting from operating an enterprise (“the fault or failure of the legal entity’s management”).⁸

As regards criminal liability of a legal person, the Act on TZPO, namely in § 4 (1), defines that criminal offence under § 3 is committed by a legal entity if it is committed for its benefit, on its behalf, within the framework of its operation or through its facility, if exercised by

- a) a statutory authority or a member of a statutory authority
- b) a person who exercises control or inspection over its activity or supervision within the legal entity, or
- c) other person duly authorised to represent the legal entity or make decisions in its name.

Under § 4 (2) of the Act on TZPO, commitment of a criminal offence indicated in § 3 may be imputable upon a legal person if the criminal offence under § 3 is committed by a physical person even when the person set out in para. 1, through defective supervision or control and/or inspection counter to his/her obligation, albeit in negligence, enabled the person acting under authorisation granted to him/her by the legal entity, to commit a crime.

The provision of § 4 in both (1) and (2) of the Act on TZPO contains its own basis of criminal liability of legal persons. In this context it seems necessary to highlight that a formal condition for criminal liability is set forth in § 4 (1) which defines the *substance of unlawful conduct of a legal person*, that is to say a method of committing a crime depending on actions of competent authorities or members of authorities of the legal entity or other persons stated herein. In this case, actions of the legal entity themselves represent those manifestations of willingness which in the name of the legal entity are executed by its designated authorities or representatives of the legal entity as natural persons. Legal consequences resulting from such manifestations are directly imputed on the legal person itself being a legal entity.⁹ The provision of § 4 (2) of the Act on TZPO contains yet another requirement, namely the requirement of *imputability of a criminal offence* on a legal person, which is an essential element in rendering criminal liability of legal persons and which serves as a means to enable rendering criminal liability against legal persons, provided that cumulative legal conditions enshrined in the Act on TZPO are satisfied.

To alleviate rigorous application of and holding a legal person criminally liable by means of imputation of criminal action to a specific natural person, apart from conditions for criminal liability of legal person provided in the law, corrective elements that are designed to enable a natural person to ex-

⁸ Šámal, P. et al.: *Trestní odpovědnost právnických osob. Komentář*. 1. edition. Praha: C. H. Beck, 2012, p. 170.

⁹ Kapišovská, A.: Nová právná úprava trestnej zodpovednosti právnických osôb. In: *Justičná revue*, 68, 2016, No. 1, p.10.

culpate in specific cases. The Provision of § 4 (3) of the Act on TZPO allows for exculpation in case criminal offence committed by legal person (under (2)) if, given the object of activity of the legal person, manner in which the criminal offence was committed, its consequences and factual circumstances in which the given criminal offence was committed, the significance of failure to fulfil obligations related to supervision and control or inspection carried out by an authority of a legal person concerned or a person referred to in (1) is negligible. In this case, such conduct of a legal person is not imputable. In this context, in the decision-making practice of Slovak law enforcement authorities and courts in terms of application of § 4 (3) of the Act on TZPO, it will be crucial to thoroughly examine and evaluate for example the existence of a functional compliance programme in operations carried out by legal persons.

Regarding criminal liability of a legal person, *culpability* of a legal person in relation to any criminal offence set forth in § 3 of the Act on TZPO is also essential. *It is distinctly derived from culpability of a natural person*, who while committing the criminal offence acted for its benefit, within the framework of its activity or through its mediation. If such a natural person acts culpably, under § 15 and 16 of Criminal Code, in connection with § 1 (2) of the Act on TZPO culpability shall be imputed also to a legal person, irrespective of whether authorities of the legal person or persons, referred to in § 4 (1) (a) through (c) of the Act on TZPO, failed to adopt measures which should have been adopted in compliance with other legislation or which could have been fairly required; in particular, superiors failing to perform mandatory or required supervision or control over staff members or other persons' activities or they did not adopt the necessary measures aimed at preventing or avoiding consequences of the crime committed intentionally or negligently. Consequently, culpability in relation to the substance of the committed criminal offence is to be approached always on the basis of actions taken by a person set forth in § 4 (1) of the Act on TZPO and it is not applicable when considering conditions for imputability laid down in § 4 (2)) of the Act on TZPO.

Such conditions are to be considered when rendering liability set forth in § 4 (1) of the Act on TZPO. In this context, however, it should be borne in mind that it is not possible to restrict internal supervision or control and/or inspection only to measures which are mandatory by law for control authorities as well as other ones, in particular governing authorities; rather, in compliance with principles applied in criminal sanctioning of natural persons, in such controlling or supervisory measures, along with other fairly requested measures aimed at restricting or impeding consequences, the execution of measures to be applied is in compliance with general principles for the physical person's management performance as well as control or supervision.

For these reasons, such a design of liability based on imputability of criminal offence on a physical person is as a rule considered to be *specific subjective liability of a legal person*, which follows on from culpability laid down in § 4 (1) of the Act on TZPO; regarding natural person though it is in principle different from the notion of guilt (culpability). However, it is necessary to fundamentally reject a claim that criminal liability of a legal person is an objective liability. In such a construct, what is required is a link with a committed crime and, further, the nature of the physical person concerned, whose interest may be different from those of an individual, is taken into account as well.

2.3. Perpetrator, accomplice, participant and legal successor

With respect to a legal person the Act on TZPO also distinguishes the following concepts: perpetrator, accomplice and participant (cf. § 6). The nature or characteristics of a legal person, however, does not preclude adoption of the concept of a perpetrator or an accomplice related to natural persons from the Criminal Code, because the concept of engagement in crimes committed by a legal person stems from culpable behaviour of any of the persons enlisted in § 4 (1) (a) through (c) of the Act on TZPO and is associated in particular with imputability of violation or infringement of or threats to the interest protected in Criminal Code in a manner enshrined in the Act on TZPO.

A criminal offence may be perpetrated by a legal person to whom violation or infringement of or threats to interest protected by criminal code may be imputed in a manner provided in this act. Further, the perpetrator may be a legal person who used other person, legal or natural, for the commission of criminal offence thereby establishing an indirect engagement in crime also in relation to the legal person. It is irrelevant whether the used person who by and in itself does not act in the sense of criminal law, or acts under any of circumstances excluding unlawfulness, or does not act culpably, or as the case may be, it acts culpably but without any specific intention or aim, be it legal or natural person. The used person, legal or otherwise, who is in principle “an instrument in the perpetrator’s hands” is either by no means held liable (e.g. underage, diminished responsibility, error as to the facts, acts in extreme urgency or need) or its liability is limited (e.g. a culpable criminal offence or a deliberate criminal offence and yet different from or less severe than the one that requires a specific intention, objective, incentive or motivation).

Under the Act on TZPO, criminal liability is not precluded if *it cannot be established which particular natural person acted in a manner laid down in § 4 (1) and (2) therein* (cf. § 4 (4)); in order to establish criminal liability of

a particular legal person it has to be established that such acts of a particular uncoinciding person did actually happen (e.g. it is certain that such action was committed by a member of a statutory authority or a legal person's employee; however, it could not be established beyond reasonable doubts which of the potential persons acted in a manner described, in their own interests or within the framework of their activity). Neither could criminal liability of a legal person be excluded for the reason that criminal liability against a natural person for a particular criminal offence – which renders liability of a legal person, e.g. for the reason that criminal liability is time-barred – was not established either. This highlights a certain separation of criminal liability of legal persons which results from differences in provisions stipulated in the Criminal Code and Act on TZPO and in legal proceedings, in particular in terms of differences in conditions establishing criminal liability.

In case that criminal liability of a legal person is to be rendered, in principle, this does not affect *individual criminal liability of natural persons set forth in § 4 (1) Act on TZPO*; notwithstanding the adoption of the act on criminal liability of physical persons, it must be considered to be essential and prime, given that it is derived from and based on substantive criminal law. Similarly, criminal liability of legal persons does not affect criminal liability of natural persons. When *a criminal offence is committed jointly by a number of persons, each of them is liable as if the given criminal offence were committed by each individual on their own*. It follows that criminal liability of legal persons is in principle applied cumulatively with criminal liability of natural persons because only then it is possible to achieve an effective and balanced sanctioning of all entities concerned, in their mutual relations and contexts, and to safeguard proper protection of society from both categories of criminal perpetrators. Regarding *involvement of a legal person* in relation to criminal action committed by either a legal or natural person, in accordance with § 1 (2) Act on TZPO, in the sense of provisions under § 21 Criminal Code are proportionally applied.

The Act on TZPO addresses also the issue of criminal liability of a legal successor of a legal person, not only at the level of legal consequences (punishments and protective measures), but rather directly, in terms of a transfer of individual criminal liability itself.

Under § 7 (1) Act on TZPO, criminal liability of a legal person that ceased to exist is transferred onto all its legal successors; this applies also to sentences that had been passed out but not yet carried out, if not stipulated otherwise under para 3.

Similarly, for an aggregate, summary and common sentence to be imposed on a legal successor, provisions laid down in the Criminal Code are applied; if, in respect to the nature of legal succession or other reasons such

approach is not an option, the court imposes the sentence itself. The court will implement a similar approach in case that a legal person ceases to exist after a final decision on criminal proceedings.

Transfer of criminal liability of a legal person for a committed criminal offence under § 3 Act on TZPO upon all its legal successors is always applied provided that legal conditions under § 7 (1) Act on TZPO are fulfilled, insofar as legal succession was declared, notwithstanding whether or not at the moment of emergence of legal succession of legal persons, legal actions with respect to criminal proceedings have been initiated at all, just because this fact is, in terms of transfer of criminal liability of a legal person upon its legal successor, which itself is always *ex lege*, absolutely irrelevant. *Cessation of a legal person or its transformation with legal successor* may timewise be carried out both prior to the introduction of legal actions with respect to criminal proceedings as well as throughout such proceedings.

Cessation of a legal person with transfer of its capital upon legal successor may be carried out by a merger, fusion or separation, transfer of capital onto a partner, change in legal form of a legal person or by transfer of the legal person's seat abroad. Therefore, there may arise a situation that a legal person may commit any of criminal offences set forth in § 3 Act on TOPO and even prior to introduction of legal actions in respect of legal proceedings it ceases to exist or is transformed and thus pursuant to § 7 (1) of the Act on TOPO criminal liability is transferred upon legal successor. Subsequently, legal actions of criminal proceedings related to a criminal offence concerned will be initiated. In such a case, the following may arise: e.g. criminally liable are former members of a statutory authority of an already ceased legal persons, concomitantly with a legal person who is a legal successor of the ceased legal person in which the accused persons were engaged, or in the case of a transformed legal person who ceased to exist, criminally liable may be not just in connection to the initial legal person but also to its legal successor and they may be criminally prosecuted with legal persons concerned in joint criminal proceedings.

As has already been stated afore, the Act on TZPO *does not expressly require that in connection with transfer of criminal liability of a legal person, the rights and obligation of which are transferred upon its legal successor, it cease to exist.*

From the wording "*all legal successors to a legal person*" it may be inferred that even if a person who becomes an immediate legal successor of a legal person ceases to exist or is transformed with another legal successor (successors), even this other person, being a legal successor (successors) to a criminally liable legal person, and in compliance with § 7 (1) Act on TZPO, regarding legal persons, criminal liability passes to them.

The last question arising in this context is whether criminal liability of a legal person is transferred also in the case when a natural person becomes a legal successor to a legal person. *Subject to the nature of the matter, transfer of criminal liability of a legal person to an individual (natural person) is excluded* just because liability of natural persons is governed exclusively by Criminal Code. The fact that criminal liability of a legal person is not transferred to a natural person, however, does not mean that it does not have to cease to exist. So, as when the capital acquired by a natural person from a criminally liable legal person is to be transferred from the said natural person to the legal person, so is the criminal liability of the legal person.

2.4. Cessation of criminal liability of a legal person

Criminal liability of a legal person ceases – upon active repentance (§ 8 Act on TZPO); according to the explanatory memorandum to the Act on TZPO, the issue of active repentance is regulated specifically in respect of legal persons. These provisions resulted from adjustments to the existing legal practice as required by the necessity to take into account functioning of legal persons. Legal provisions emphasise prevention from emergence of damaging consequences or their remedy, had they occurred already. Thus, a reparation influence upon a legal person is given preference over the actual rendering of criminal liability itself. Active repentance is formulated in a broader scope, if compared to perpetrators – natural persons, just because it covers all criminal offences that may be committed by a legal person (with the exception of criminal offence of corruption and crimes offending and damaging financial interests of the European Union, pursuant to Article 261, Criminal Law).

– *when prosecution of an offence is time-barred*, then appurtenant provisions laid down in (§ 87) of the Criminal Code are applied proportionately.

3. Penalties

The Act on TZPO stipulates circumstances which the court takes into account when determining the type and assessment of penalty, bearing in mind the differences between a legal and a natural person and applying principle of proportionality of criminal sanctions. In so doing, the following is taken into account : the nature and gravity of criminal offence, more specifically internal and external circumstances of a legal person, including its activity carried out hitherto; financial circumstances; its activity (i.e. whether the legal person carries out activities in public interest that are strategically significant for national economy, defence or security). Furthermore, the

act imposes obligation of taking into account potential effects and consequences to be expected from the penalty from the perspective of a legal person's future activity.

When imposing a certain type and scope of penalty, a court also takes into account that sanctions against a legal person must ensure their minimum impact upon its employees; upon legally protected interests of victims and creditors of a legal person; the claims against the criminally liable legal persons which arose bona fide and which do not either originate in nor are they connected to the criminal offence committed by a legal person; to the activity of a legal person after commissioning a crime, in particular its actual active efforts to compensate for the loss suffered or eliminate other damaging consequences of a crime; to the anticipated impact of the imposed penalty upon its further activity; and to the ratio of benefits or profits derived from a crime committed in complicity.¹⁰

The Act on TZPO lays down conditions for imposing penalties on legal successors to a legal person by determining that when considering the case at hand it is necessary to take into account primarily the extent or scope of the capital transferred on some of the successors corresponded with the gained benefit or profit and secondarily to take into account other advantages derived from the committed crime and subsequently also to the extent or scope to which any of the successors continue in activity in relation to which the crime was committed.

In the Slovak Republic, in compliance with § 10 et seq. of the Act on TZPO, criminally liable legal persons may be punished by *forfeiture of property, forfeiture of a thing or other material value, financial penalty* (in the range of 1,500 – 1,600,000 EUR), *ban on its operations* (ranging from 1 to 10 years), *cessation of a legal person* (a court may impose such penalty only upon a legal person with a permanent seat in the Slovak Republic), *ban on accepting grants and subsidies* (for up to 10 years), *ban on accepting aid and support provided by the EU funds* (up to 10 years), *ban on taking part in public procurement* (up to 20 years), or *publicising* a conviction either in full or in part.

With respect to some penalties, namely cessation of a legal person, property forfeiture and imposition of a ban on operation, the act specifies also other limitations applicable in case when a legal person is a subject involved in financial market under the supervision exercised by the National Bank of Slovakia. In this case a court may impose one of the penalties mentioned afore only after obtaining an opinion issued by the National Bank of Slovakia in reference to options and consequences of penalty concerned; the court will take this opinion into account. When considering the penalty of cessation of a legal person, the same procedure must be applied also in the case of

¹⁰ See Explanatory memorandum to the Act on TZPO.

commodities exchange; in this case an opinion is requested from a relevant authority of state administration mandated to issue an authorisation to establish commodities exchange and exercise its activities.

Conclusion

The model of the so-called genuine criminal liability of legal persons was selected for a number of reasons, including *inter alia* implementation of commitments resulting particularly from harmonization of EU legislation as well as for the purpose of introducing a more efficient sanctioning of legal persons committing crimes. To render criminal liability against a legal person effectively, it is vital that both the law enforcement authorities and courts make the model their own.

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Streszczenie

Odpowiedzialność karna osób prawnych na Słowacji

Słowa kluczowe: prawo karne, osoba prawna, odpowiedzialność karna.

Niniejszy artykuł porusza problematykę odpowiedzialności karnej osób prawnych w Republice Słowackiej. Kwestia ta, w świetle szeregu zmian legislacyjnych będących przejawem harmonizacji ustawodawstwa Unii Europejskiej, jest niezwykle aktualna z punktu widzenia zarówno słowackiego wymiaru sprawiedliwości, jak i ogółu społeczeństwa. Na Słowacji nastąpił swoisty przełom w historycznie ugruntowanej teorii indywidualnej odpowiedzialności osób fizycznych. Wprowadzono bowiem model tzw. autentycznej odpowiedzialności karnej osób prawnych. Szczegółowa analiza tej kwestii jest zatem niezwykle istotna. Ważne jest, aby zarówno słowackie organy ścigania, jak i organy wymiaru sprawiedliwości, uznały wprowadzony model jako swój własny.