

## **Criminal sanctions of acts against the financial interests of the European Union.**

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### **Summary**

The ongoing integration of the European Union – and the related extension of the powers of its bodies and closer cooperation between the Member States in many areas – brings about various new challenges and urges many subjects to deal with issues yet unresolved. This also applies to the field of criminal law and to the subjects active in criminal matters.

A substantial progress has been made recently at the European Union level on the way towards the harmonization of certain criminal law standards and major steps have been taken leading to the reform of the system of the institutions and bodies active in criminal matters which include criminal offences against these standards. These harmonization and reform steps have reached furthest in the area of criminal law protection of the financial interests of the European Union against acts of a fraudulent nature. However, not everything has been achieved completely in the rapid development.

It still remains open – and undefined – what really belongs among those protected financial interests of the European Union. Its normative efforts came up with the concept of criminal offences of a fraudulent nature substantially exceeding the framework of what is normally considered characteristic for acts of such nature in legal theory and practice, and entrusted the investigation of these acts to the first supranational judicial body active in criminal matters with Europe-wide powers, the European Public Prosecutor's Office, which has been also endowed with the powers to prosecute persons suspected of committing these acts and to defend public actions in these cases before the courts of the Member States of the European Union. Thus, other persons involved in criminal proceedings in such cases have also been put in a completely new situation. There is a wide range of subjects that have to deal with new situations that have not been addressed yet either at all or in this context, legal or economic. Moreover, they have to do in a state in which the resolution has not been completed of many interpretation problems, connected both with the application of those new legal standards accepted on the European Union and with the application of national regulations which were supposed to harmonize relevant national standards with them.

The purpose of this work is to present to the expert public a comprehensive view of the issue, based on the analyses performed, and to deal with what remains questionable in it. It

interprets the issue both from the level of the European Union as a whole and from the level of the Czech Republic as one of its Member States.

**Keywords:**

European Union, financial interests of the European Union, damage and threat to the financial interests of the European Union, frauds damaging the financial interests of the European Union, criminal law protection of the financial interests of the European Union, European Public Prosecutor's Office, criminal acts against the financial interests of the European Union.