Abstract and keywords

Virtual assets and money laundering

The thesis takes as its task the analysis of the connection of two phenomena. One is money laundering, which is characterized by a high social danger, and the other is virtual assets, which represent an advanced technology but are increasingly misused for money laundering. The aim of this thesis is to explain the issue of the use of virtual assets for money laundering and to evaluate the international fight against this illegal activity, in particular to assess the functionality and effectiveness of the current legislation at international, European and some national levels. The first part deals with the general characteristics of virtual assets. In particular, it focuses on the technical nature of virtual assets. The second part of the thesis focuses on money laundering in relation to virtual assets. The chapters deal with the concept of money laundering, the different stages of this activity, the current situation and some examples of the misuse of virtual assets for money laundering purposes. The third part of the thesis focuses on the fight against money laundering in the field of virtual assets. This part of the thesis will focus on measures against money laundering from the perspective of financial law. The first chapter deals with soft law, in particular the standards and recommendations of the Financial Action Task Force (FATF). The second chapter focuses on hard law, outlining in particular the regulation of the issue at international, European and national level. The last part of the second chapter deals with a comparison of the legislation on anti-money laundering in this area in selected countries. In addition to the Czech Republic, the United States of America, Japan, Switzerland and Liechtenstein have been selected for comparison.

Virtual assets represent a new challenge but also a new opportunity for the development of innovative solutions in the field of anti-money laundering. It is important to monitor developments in this area and to adapt regulation to minimise the risks associated with money laundering without hampering innovation and the development of new technologies.

Keywords: Virtual assets; Money laundering; AML