Access to Justice in Eastern Europe
ISSN 2663-0575 (Print)
ISSN 2663-0583 (Online)
http://ajee-journal.com

RESEARCH ARTICLE

Research Article

DOES THE SLOVAK REPUBLIC MEET THE EU MINIMUM RULES FOR SANCTIONS ENFORCEMENT UNDER DIRECTIVE 2024/1226 ON CRIMINAL OFFENCES AND PENALTIES FOR THE VIOLATION OF RESTRICTIVE MEASURES?

Jaroslav Ivor, Jaroslav Klátik and Libor Klimek*

DOI:
https://doi.org/10.33327/AJEE-18-9.3-a0001983

Date of submission: 31 Mar 2026
Date of acceptance: 28 Apr 2026
Online First Publication: 12 June 2026

Disclaimer:
The authors declare that their opinions and views expressed in this manuscript are free of any impact from any organisations.

Copyright:
© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek

ABSTRACT

Background: *Directive (EU) 2024/1226 introduces a new phase in the development of European Union criminal law by establishing minimum rules for the criminalisation of violations of EU restrictive measures. This shift reflects a broader move from predominantly administrative enforcement towards the use of criminal law as a central instrument for ensuring compliance with EU sanctions. The Slovak Republic, which previously relied mainly on fragmented administrative mechanisms, was required to introduce a coherent criminal law framework addressing sanctions-related conduct. This article examines whether the Slovak implementation satisfies the requirements of the Directive and how it interacts with the existing doctrinal structure of Slovak criminal law.*

Method: *The article is based on doctrinal legal research methodology. It applies systematic interpretation and evaluation of primary legal sources, including Directive (EU) 2024/1226, its preparatory documents, the Slovak Criminal Code as amended by Act No. 157/2025 Coll., and Act No. 91/2016 Coll. on the criminal liability of legal persons. The analysis combines normative assessment with elements of comparative and evaluative reasoning, examining both formal compliance with EU law and the substantive coherence of the Slovak legislative response within the broader framework of national criminal law.*

Results and Conclusions: *The analysis demonstrates that Slovakia has achieved a high level of formal compliance by introducing a comprehensive set of sanctions-related criminal offences and by ensuring the availability of effective and dissuasive penalties for both natural and legal persons. At the same time, the implementation entails significant doctrinal innovations, most notably the introduction of serious negligence as a differentiated form of culpability limited to a specific offence. While these changes enhance the effectiveness of enforcement and align Slovak law with EU requirements, they also raise questions concerning the internal coherence and future development of national criminal law. Overall, the Slovak approach represents a conceptually integrated and largely successful transposition, combining compliance with EU obligations with a restrained adaptation of domestic doctrinal principles.*

1 INTRODUCTION

European criminal law has undergone significant development over the past few decades. This development has been particularly intensified after the Treaty of Lisbon came into force, which significantly expanded the European Union's competences in criminal matters and reinforced mutual recognition as a central structural principle.[1] The enforcement of European Union restrictive measures has, over the past decade, become one of the EU's most visible and politically sensitive instruments of external action. In response to international crises, violations of international law, and threats to international peace and security, the EU has increasingly relied on sanctions to exert pressure on states, entities, and individuals. While these measures are adopted at the EU level and are binding in their entirety, their

1 Kai Ambos, *European Criminal Law* (CUP 2018) doi:10.1017/9781316348628; Kai Ambos (ed), *Europäisches Strafrecht post-Lissabon* (Göttinger Studien zu den Kriminalwissenschaften, Universitätsverlag Göttingen, 2011); Martin Böse (ed), *Europäisches Strafrecht* (2nd edn, Enzyklopädie Europarecht, Nomos, 2021); Bernd Hecker, *Europäisches Strafrecht* (7th edn, Springer, 2024); Lukas Huthmann, *Grundzüge eines EU-Strafverfassungsrechts* (Mohr Siebeck, 2023); Valsamis Mitsilegas, *EU Criminal Law after Lisbon: Rights, Trust and the Transformation of Justice in Europe* (Hart Publishing, 2016); Helmut Satzger, *Internationales und Europäisches Strafrecht* (11th edn, Nomos, 2025).

effectiveness ultimately depends on enforcement at the national level. It is precisely at this stage that long-standing structural weaknesses have become apparent.[2]

Traditionally, the enforcement of EU restrictive measures has been entrusted primarily to administrative and regulatory mechanisms within the Member States. This approach reflected the economic and technical nature of sanctions regimes, as well as a cautious attitude towards the use of criminal law in areas closely linked to economic regulation and foreign policy. Over time, however, it became evident that administrative enforcement alone was often insufficient to ensure effective compliance. Divergent national practices, low penalties in some jurisdictions, limited investigative powers, and the increasing sophistication of sanctions circumvention schemes contributed to an enforcement deficit that undermined both the uniform application of EU law and the credibility of sanctions as a policy tool.

Directive (EU) 2024/1226 on the definition of criminal offences and penalties for the violation of EU restrictive measures represents a decisive response to these challenges.[3] By establishing minimum rules for defining criminal offences and imposing penalties for violations of EU restrictive measures, the Directive marks a qualitative shift in the EU's approach to sanctions enforcement. Criminal law is no longer conceived merely as a subsidiary or exceptional instrument, but as an integral component of an effective sanctions regime. This development places Member States before the task of integrating sanctions-related criminalisation into their national legal systems, often requiring adjustments that go beyond the mere introduction of new offences.

The Slovak Republic provides a particularly instructive case study in this regard. Prior to the adoption of Directive (EU) 2024/1226, Slovak law relied predominantly on

2 Peter Csonka and Lucia Zoli, 'The New Directive on the Violation of Union Restrictive Measures in the Context of the EPPO' (2024) 19(1) Eucrim 76, doi:10.30709/eucrim-2024-006; Michael Albrecht vom Kolke and others, 'EU Aims for Harmonized Sanctions Enforcement With Defined Criminal Offences and Penalties' (*Skadden, Arps, Slate, Meagher & Flom LLP Insights*, 15 November 2024) <https://www.skadden.com/insights/publications/2024/11/eu-aims-for-harmonized-sanctions> accessed 27 January 2026.

3 Directive (EU) 2024/1226 of the European Parliament and of the Council of 24 April 2024 on the Definition of Criminal Offences and Penalties for the Violation of Union Restrictive Measures and amending Directive (EU) 2018/1673 [2024] OJ L 2024/1226 <http://data.europa.eu/eli/dir/2024/1226/oj> accessed 27 January 2026. See also, 'Criminal Offences and Penalties for the Violation of EU Restrictive Measures: Summary of Directive (EU) 2024/1226 Defining Criminal Offences and Penalties for the Violation of EU Restrictive Measures' (*EUR-Lex*, 17 October 2024) <https://eur-lex.europa.eu/legal-content/EN/LSU/?uri=CELEX:32024L1226> accessed 27 January 2026; Proposal for a Directive of the European Parliament and of the Council on the Definition of Criminal Offences and Penalties for the Violation of Union Restrictive Measures (COM/2022/684 final, 2 December 2022) <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52022PC0684> accessed 27 January 2026; Beatrix Immenkamp, *Directive on the Violation of Union Restrictive Measures* (EU Legislation in Progress, EPRS 2024) <https://www.europarl.europa.eu/RegData/etudes/BRIE/2023/751409/EPRS_BRI(2023)751409_EN.pdf> accessed 27 January 2026.

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

administrative liability regimes to address violations of restrictive measures, with criminal law playing only a marginal and indirect role. The transposition of the Directive through Act No. 157/2025 Coll[4] necessitated a substantial recalibration of Slovak criminal law in the Criminal Code No. 300/2005 Coll.[5], including the introduction of autonomous sanctions-related offences, the development of a dedicated terminological framework, and a reconsideration of established doctrinal concepts such as fault.

This article examines how Slovak criminal law has responded to these challenges and assesses the extent to which the adopted legislative solutions satisfy the requirements of Directive (EU) 2024/1226. The analysis goes beyond a formal account of transposition and focuses on the substantive quality of implementation, the coherence of the new provisions within the existing criminal law framework, and their broader doctrinal implications. Particular attention is devoted to the introduction of serious negligence as a form of fault in a narrowly defined sanctions-related context, as well as to the role of corporate criminal liability in ensuring effective enforcement.

By situating the Slovak implementation within the broader trajectory of EU criminal law harmonisation, the article aims to contribute to the emerging scholarly debate on the criminalisation of sanctions violations. Given the novelty of the Directive and the absence of established case law or extensive academic commentary, the study seeks to provide an early doctrinal assessment that may serve as a reference point for future research and comparative analysis.

The article is based on a doctrinal legal research methodology, reflecting the analytical traditions of continental European legal scholarship. The primary method employed is the systematic interpretation and evaluation of normative legal texts. The analysis is centred on Directive (EU) 2024/1226 and its preparatory documents, including the explanatory memorandum accompanying the Commission's proposal, which provides essential insight into the objectives and rationale of the European Union legislature. At the national level, the study examines the Slovak Criminal Code No. 300/2005 Coll. as amended by Act No. 157/2025 Coll., as well as related legislation relevant to the enforcement of restrictive measures, in particular Act No. 91/2016 Coll. on the criminal liability of legal persons.[6] These instruments are analysed both individually and in their mutual interaction, with the aim of assessing the overall coherence of the Slovak implementation framework.

4 Act of the Slovak Republic No 157/2025 Coll 'Amending and Supplementing Act No 300/2005 Coll the Criminal Code, as amended, and amending and supplementing certain other Acts' (adopted 3 June 2025) <https://www.slov-lex.sk/ezbierky/pravne-predpisy/SK/ZZ/2025/157/20250801.html> accessed 27 January 2026.

5 Act of the Slovak Republic No 300/2005 Coll 'Criminal Code' of 20 May 2005 (amended 3 June 2025) <https://www.slov-lex.sk/ezbierky/pravne-predpisy/SK/ZZ/2005/300/20251227> accessed 27 January 2026.

6 Act of the Slovak Republic No 91/2016 Coll 'On the Criminal Liability of Legal Persons' of 13 November 2015 (amended 3 June 2025) <https://www.slov-lex.sk/ezbierky/pravne-predpisy/SK/ZZ/2016/91/20251227> accessed 27 January 2026.

In addition to textual interpretation, the article applies evaluative and comparative methods. The Slovak transposition is assessed against the minimum standards laid down by EU law, with particular regard to the scope of criminalisation, the treatment of fault, and the availability of effective sanctions. Where appropriate, the analysis draws on established principles and doctrinal constructions of Slovak criminal law to contextualise the newly introduced provisions and to identify potential points of tension or continuity.

The article's methodological approach is shaped by the novelty of its subject matter. At the time of writing, Directive (EU) 2024/1226 has only recently come into force, and its national implementation has not yet presented a substantial body of academic literature or judicial practice. Consequently, the research necessarily relies on primary legal sources and doctrinal reasoning grounded in systematisation. This is not a limitation of the study but rather an inherent feature of research on newly adopted legal instruments, in which doctrinal analysis precedes empirical evaluation and shapes subsequent scholarly and judicial discourse.

2 DIRECTIVE (EU) 2024/1226: OBJECTIVES, SCOPE AND CRIMINAL LAW LOGIC

2.1. An Overview

Directive (EU) 2024/1226 represents a qualitatively new step in the development of European criminal law, both in its subject matter and in its underlying regulatory logic.[7] For the first time, the EU adopted a comprehensive criminal law framework specifically aimed at ensuring the effective enforcement of EU restrictive measures, commonly referred to as EU sanctions. This choice reflects a broader shift in the EU's approach to compliance and enforcement, where criminal law is no longer viewed merely as an ancillary or exceptional instrument, but as a necessary component of an effective and credible sanctions regime. This development builds upon the structural changes introduced by the Treaty of Lisbon, which significantly expanded the EU's competences in criminal matters and reinforced mutual recognition as a central organising principle of judicial cooperation.[8]

The primary objective of the Directive is to address the long-identified enforcement deficit in EU restrictive measures. Although sanctions are adopted at the EU level and are binding in their entirety, their practical enforcement has traditionally depended on national legal systems, predominantly through administrative or regulatory mechanisms.[9] The Commission's preparatory work and the explanatory memorandum

7 Directive (EU) 2024/1226 (n 3); Csonka and Zoli (n 2); vom Kolke and others (n 2).

8 Ambos (n 1); Mitsilegas (n 1).

9 Indrė Isokaitė-Valužė and Haroldas Šinkūnas (eds), *The European Union 2004–2024: Twenty Years of Legal Experience, Challenges and Growth After Unprecedented EU Enlargement* (TMC Asser Press, 2026); Jannemieke Ouwerkerk and others, *The Boundaries of Criminalisation: Rethinking Public Goods and Legal Interests in Domestic and Transnational Criminal Law* (European Criminal Justice Series, Brill, 2026).

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

accompanying the proposal for the Directive explicitly pointed to significant disparities among Member States in terms of enforcement intensity, sanctioning practices, and deterrent effect. In some jurisdictions, violations of restrictive measures were subject to criminal penalties, while in others they remained within the sphere of administrative liability, often accompanied by comparatively low fines and limited investigative powers. This fragmentation undermined both the uniform application of EU law and the credibility of sanctions as a foreign policy instrument.

Against this background, the Directive pursues a dual objective. On the one hand, it seeks to ensure a minimum level of criminal law protection for the effectiveness of EU restrictive measures across all Member States. On the other hand, it aims to enhance the deterrent effect of sanctions by attaching serious legal consequences to their circumvention or violation. The recourse to criminal law is explicitly justified by reference to the gravity of the protected interest, namely the EU's external action, international peace and security, and respect for international law. In this sense, the Directive situates the criminalisation of sanctions violations within the broader logic of protecting fundamental interests of the EU, rather than merely safeguarding regulatory compliance.[10]

From a competence perspective, the Directive is based on Article 83(1) of the Treaty on the Functioning of the European Union,[11] which allows the EU to establish *minimum rules* concerning the definition of criminal offences and sanctions in areas of particularly serious crime with a cross-border dimension. While sanctions violations were not originally listed among the enumerated areas, the EU relied on the dynamic interpretation of Article 83(1), emphasising the cross-border nature of sanctions circumvention, its links to organised crime, and its capacity to undermine common EU policies. This approach confirms the continued expansion of EU criminal law into areas closely connected with economic activity and regulatory compliance, blurring the traditional distinction between "core" criminal law and administrative enforcement.

In terms of scope, Directive (EU) 2024/1226 adopts a broad material conception of sanctions-related criminality. It requires Member States to criminalise a range of conduct that directly or indirectly violates EU restrictive measures, including active circumvention and facilitation. The Directive does not limit itself to direct breaches, such as prohibited exports or financial transactions, but extends to conduct that enables or conceals such violations. This reflects an awareness of the increasingly sophisticated methods used to evade sanctions, often involving complex corporate structures, intermediaries, and cross-border financial flows. At the same time, the Directive confines itself to minimum harmonisation, leaving Member States discretion as regards the precise formulation of offences and their systematic placement within national criminal codes.

10 Ouwerkerk et al. (n 9).

11 Treaty on European Union (consolidated version) [2012] OJ C 326/1.

The criminal law logic of the Directive is characterised by a careful, albeit not unproblematic, balancing between effectiveness and respect for national criminal law traditions. The Directive sets out minimum requirements regarding the forms of conduct to be criminalised and the availability of effective, proportionate and dissuasive penalties. However, it refrains from imposing a uniform model of criminal liability, particularly about the internal structure of offences and the detailed conception of fault. This legislative restraint is consistent with the principle of subsidiarity and acknowledges the diversity of national doctrines of criminal responsibility. At the same time, it places a significant burden on Member States to integrate the Directive's requirements into their existing legal frameworks without undermining fundamental principles such as legality, culpability and proportionality.

A notable feature of the Directive is its explicit openness to criminal liability for non-intentional forms of fault in certain sanctions-related offences. While the Directive does not mandate a specific doctrinal concept, it clearly signals that limiting criminal liability exclusively to intentional conduct may be insufficient to achieve its enforcement objectives. This aspect of the Directive is particularly relevant for legal systems that traditionally reserve criminal liability for intentional conduct in economically sensitive areas. It illustrates the broader trend within EU criminal law towards functional effectiveness, even where this necessitates adjustments to established national concepts of fault.

The Directive's approach to penalties reinforces its enforcement-oriented logic. Member States are required to ensure that sanctions for criminal offences related to restrictive measures are not merely symbolic, but genuinely capable of deterring future violations. This includes the availability of custodial sentences, fines of sufficient magnitude, and, where appropriate, additional measures such as confiscation. While the Directive does not harmonise penalty levels in detail, it clearly signals that sanctions violations are to be treated as serious criminal conduct, rather than as peripheral regulatory offences.

2.2. Criminal Offences Under Directive (EU) 2024/1226

A central element of Directive (EU) 2024/1226 is its effort to delineate, at the European Union level, a minimum core of conduct that must be subject to criminal liability when it undermines the effectiveness of EU restrictive measures. Rather than introducing a single, abstract offence, the Directive adopts a functional approach, identifying several types of conduct that, taken together, capture the diverse ways in which sanctions may be violated or circumvented in practice. This approach reflects the complex and often indirect nature of sanctions-related wrongdoing, which rarely takes the form of a straightforward breach.[12]

The Directive requires Member States to criminalise the violation of EU restrictive measures as such, covering situations in which prohibited activities are carried out in direct

12 Csonka and Zoli (n 2); vom Kolke et al. (n 2).

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

contravention of applicable sanctions regimes. These include breaches of asset freezes, prohibitions on making funds or economic resources available, trade and export restrictions, and other measures adopted under the European Union's common foreign and security policy. Importantly, the Directive does not confine criminal liability to primary perpetrators but extends it to conduct that facilitates or enables such violations. This includes acts of circumvention, concealment, or indirect participation, thereby addressing the reality that sanctions are frequently evaded through intermediaries, complex transaction chains, or the misuse of legal entities.

A notable feature of the Directive is its express inclusion of circumvention as a distinct category of criminally relevant conduct. Circumvention is broadly understood to encompass any intentional conduct designed to bypass restrictive measures, even where the underlying prohibited transaction is formally carried out by another person or entity. This reflects a clear policy choice to target not only the result, but also the strategies and mechanisms that undermine sanctions regimes. From a criminal law perspective, this significantly expands the material scope of liability, moving beyond traditional notions of direct perpetration and placing greater emphasis on the functional contribution of an individual's conduct to the prohibited outcome.

At the same time, the Directive leaves Member States some flexibility in structuring these offences within their national legal systems. It does not impose a uniform offence structure or terminology, nor does it require the creation of a separate chapter or autonomous offence category. Instead, it sets out the minimum conduct that must be covered by criminal law, allowing national legislators to decide whether to regulate it through specific sanctions-related offences or integrate it into existing offence frameworks. This design choice underscores the Directive's character as an instrument of minimum harmonisation, but it also raises questions as to the coherence of national transposition, particularly in legal systems with a strong emphasis on systematic clarity and conceptual precision.

Another important aspect concerns the mental element of the offences.

While intentional conduct clearly forms the core of criminal liability under the Directive, the text explicitly allows the inclusion of certain non-intentional forms of fault, provided this is necessary to ensure effective enforcement.[13] Although the Directive refrains from defining these forms in detail, its wording makes clear that purely intentional liability may be insufficient in the context of sanctions enforcement, especially when professional actors operate in complex regulatory environments. This openness to broader fault concepts constitutes one of the most sensitive points of interaction between EU requirements and national criminal law doctrines.

Overall, the catalogue of offences under Directive (EU) 2024/1226 reflects an enforcement-oriented logic that prioritises effectiveness and deterrence over doctrinal

13 Lukáš Turay et al., *Trestný zákon: Komentár* (CH Beck, 2025).

minimalism. By capturing a wide range of sanctions-related conduct, including facilitation and circumvention, the Directive seeks to close enforcement gaps that had previously allowed violations to persist in practice.

2.3. Sanctions Under Directive (EU) 2024/1226: Natural and Legal Persons

The sanctioning framework established by Directive (EU) 2024/1226 is closely aligned with its broader enforcement objectives and reflects a deliberate shift towards treating sanctions violations as serious criminal conduct. Rather than prescribing uniform penalty levels, the Directive requires Member States to ensure that criminal sanctions are effective, proportionate and dissuasive, while providing guidance on the types of penalties that must be available in national law. This approach preserves a degree of national autonomy yet clearly signals that symbolic or purely nominal penalties are incompatible with the Directive's purpose.

With regard to natural persons, the Directive requires that sanctions-related criminal offences be punishable by criminal penalties that reflect their seriousness. While it does not mandate specific minimum or maximum terms of imprisonment across all offences, it requires Member States to make custodial sentences available at least for the most serious forms of conduct. This requirement marks an important normative statement: violations of EU restrictive measures are no longer to be treated as peripheral regulatory infringements, but as conduct warranting the full response of criminal law. In addition to imprisonment, the Directive emphasises the role of fines and ancillary penalties, such as confiscation of proceeds derived from sanctions violations, as essential components of an effective sanctioning regime.

The Directive places particular emphasis on the economic dimension of sanctions-related criminality, which is reflected in its approach to financial penalties. Fines imposed on natural persons must be capable of outweighing the economic benefits derived from the offence, thereby neutralising the incentives for sanctions evasion. This focus on economic deterrence is especially relevant in cases involving high-value transactions, international trade, or financial services, where the potential gains from non-compliance may far exceed the deterrent effect of traditional penalty levels.

The treatment of legal persons constitutes one of the most significant aspects of the Directive's sanctioning framework. Recognising that sanctions violations are frequently committed through corporate structures, the Directive requires Member States to ensure that legal persons can be held liable for sanctions-related offences committed for their benefit. This liability must be accompanied by sanctions that are tailored to the nature and economic capacity of legal entities. The Directive expressly refers to criminal or non-criminal fines, as well as other measures such as exclusion from public benefits,

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

withdrawal of licences, or judicial supervision. These measures are designed not only to address individual wrongdoing but also to address structural deficiencies in corporate compliance and governance.

Importantly, the Directive does not require Member States to adopt a specific model of corporate criminal liability. It allows national systems to rely on criminal, administrative or hybrid forms of liability, provided that the resulting sanctions meet the criteria of effectiveness, proportionality and dissuasiveness. This flexibility acknowledges the diversity of national approaches to corporate liability, while simultaneously imposing a substantive benchmark that must be met in practice. In doing so, the Directive reinforces the idea that legal persons play a central role in sanctions compliance and cannot be insulated from meaningful legal consequences.

Taken together, the sanctioning provisions of Directive (EU) 2024/1226 reinforce its enforcement-driven character. By insisting on robust penalties for both natural and legal persons, the Directive seeks to ensure that criminalisation is not merely formal, but capable of producing tangible deterrent effects. At the same time, the open-ended nature of the sanctioning framework places significant responsibility on Member States to calibrate penalties in line with their national criminal law systems. How this balance has been struck in Slovak law, and whether the resulting sanctions framework meets both EU requirements and domestic doctrinal standards, constitutes a key issue for the assessment that follows.

2.4. Implementation of the Directive (EU) 2024/1226

Directive (EU) 2024/1226 follows a relatively standard transposition timeline, reflecting both the urgency of its enforcement objectives and the complexity of its integration into national criminal law systems. Member States were required to bring into force the laws, regulations and administrative provisions necessary to comply with the Directive by 20 May 2025, and to notify the European Commission thereof. This deadline provided a limited, yet not exceptional, period for transposition, particularly given that the Directive necessitates substantive amendments to criminal legislation rather than purely procedural or administrative adjustments.

The chosen timeframe underscores the European Union's expectation of prompt and effective implementation, while at the same time leaving Member States responsible for resolving doctrinal and systematic questions arising from the incorporation of new sanctions-related offences and penalty frameworks into their domestic criminal law.

3 SLOVAK CRIMINAL LAW BEFORE THE IMPLEMENTATION OF DIRECTIVE (EU) 2024/1226: ABSENCE OF A COHERENT AND AUTONOMOUS FRAMEWORK OF EUROPEAN UNION RESTRICTIVE MEASURES

Prior to the adoption of Directive (EU) 2024/1226, Slovak national criminal law lacked a coherent and autonomous framework for the enforcement of EU restrictive measures. Although EU sanctions were binding and directly applicable as a matter of European Union law, their enforcement within the Slovak legal order relied predominantly on administrative and regulatory mechanisms, with only a marginal role for general criminal law provisions. This approach reflected a traditional understanding of sanctions compliance as a matter of regulatory oversight rather than criminal repression.

Violations of international restrictive measures were, as a rule, addressed through administrative liability regimes set out in sector-specific legislation rather than the Criminal Code. Enforcement was based on Act No. 289/2016 Coll. on the implementation of international sanctions,[14] which established administrative offences and fines for breaches of binding restrictive measures adopted at the EU or international level. Further administrative liability arose under customs legislation, notably Act No. 199/2004 Coll., the Customs Act[15], in cases involving prohibited or restricted imports and exports, as well as under legislation governing foreign trade and export control, especially where sanctions intersected with licensing obligations. In the financial sector, supervisory and sanctioning powers were exercised under financial market and anti-money laundering legislation, enabling administrative authorities to impose penalties for making funds or economic resources available in breach of asset-freeze measures. Taken together, these instruments formed a fragmented administrative enforcement framework, lacking the coherence and deterrent effect typically associated with criminal law intervention. On the one hand, these mechanisms allowed for the imposition of fines and other administrative measures, but they were characterised by limited investigative powers and, in many cases, relatively low maximum sanctions. On the other hand, enforcement practice was fragmented and often ill-suited to address complex or intentional sanctions evasion involving cross-border transactions, intermediaries, or corporate structures. From the perspective of criminal law, sanctions violations occupied a peripheral position and were not conceptualised as conduct threatening fundamental interests warranting penal intervention.

14 Act of the Slovak Republic No 289/2016 Coll 'On the Implementation of International Sanctions and on Amendments to Act No 566/2001 Coll on Securities and Investment Services and on Amendments to Certain Acts (Securities Act), as amended' of 11 October 2016 (amended 3 June 2025) <https://www.slov-lex.sk/ezbierky/pravne-predpisy/SK/ZZ/2016/289/20250801> accessed 27 January 2026.

15 Act of the Slovak Republic No 199/2004 Coll 'Customs Act and on amendments to certain acts' of 10 March 2004 (amended 4 May 2021) <https://www.slov-lex.sk/ezbierky/pravne-predpisy/SK/ZZ/2004/199/20260101> accessed 27 January 2026.

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

Within the Criminal Code No. 300/2005 Coll.[16] itself, no offence was specifically tailored to the violation or circumvention of EU restrictive measures. Any potential criminal liability had to be derived indirectly, typically through general offences such as fraud, abuse of power, or breaches of obligations in economic relations, provided that the statutory elements were met. This indirect approach significantly limited the practical applicability of criminal law, as sanctions-related conduct often did not fit neatly within the existing offence definitions. The absence of explicit criminalisation thus created a structural gap between the binding nature of EU sanctions and the available enforcement tools under Slovak criminal law.

From a doctrinal perspective, the pre-implementation state of Slovak criminal law was also marked by a relatively rigid conception of fault in economically relevant offences. Criminal liability was traditionally centred on intentional conduct, with negligence playing a more limited role and lacking further differentiation within the statutory framework. This conceptual setting was not specifically designed to accommodate complex compliance failures or risk-taking behaviour in regulated economic sectors, which often fall short of intent but may nevertheless seriously undermine regulatory objectives.

The Slovak legal framework prior to implementation illustrates the broader enforcement challenges that the Directive sought to address at the European Union level. The reliance on administrative sanctions, the absence of tailored criminal offences, and the doctrinal limitations of existing criminal law concepts together explain why the transposition of Directive (EU) 2024/1226 required not merely technical amendments, but a substantive reassessment of the role of criminal law in the enforcement of EU restrictive measures.

4 SLOVAK IMPLEMENTATION OF DIRECTIVE (EU) 2024/1226

4.1. Legislative Framework and Transposition Technique

The Slovak Republic implemented Directive (EU) 2024/1226 through Act No. 157/2025 Coll., which amended and supplemented the Criminal Code (Act No. 300/2005 Coll.) and related legislation. Rather than adopting a separate sanctions-specific statute within criminal law, the Slovak legislature opted for an integrative approach, embedding the Directive's requirements directly into the Criminal Code.[17] This choice reflects a preference for systemic coherence and continuity, while at the same time signalling a clear shift in the perception of sanctions-related conduct from a predominantly administrative matter to one of genuine criminal relevance.[18]

16 Act of the Slovak Republic No 157/2025 (n 4).

17 ibid; Act of the Slovak Republic No 300/2005 Coll 'Criminal Code' (n 5).

18 Peter Šamko, 'Ďalšia novela Trestného zákona, zavinenie z hrubej nedbanlivosti a ľahostajnosť k následku trestného činu' (*Právne Listy*, 22 November 2024) <https://www.pravnelisty.sk/zakony/a1503-dalsia-novela-trestneho-zakona-zavinenie-z-hrubej-nedbanlivosti-a-lahostajnost-k-nasledku-trestneho-cinu> accessed 27 January 2026; Tomáš Zábrenszki, 'Zavedenie pojmu "hrubá nedbanlivosť" do Trestného zákona' (2025) 77(10) Justičná Revue 965; Turay et al. (n 13).

The implementation process was shaped by two partly competing considerations. On the one hand, Slovak law was required to ensure full compliance with the minimum standards set by EU law, particularly regarding the scope of criminalisation and the availability of effective sanctions. On the other hand, the transposition had to respect the internal logic of Slovak criminal law, including its traditional concepts of fault, legality and proportionality. The resulting legislative solution, therefore, combines relatively targeted amendments with several conceptually significant innovations.

From a legislative-technical perspective, as seen, Slovakia implemented the Directive by amending the Criminal Code, rather than by introducing an autonomous set of sanctions-related criminal provisions. This technique allowed the legislature to situate the new offences within the general system of criminal liability, thereby avoiding the creation of an isolated or exceptional regime. At the same time, it required careful adaptation of existing concepts and terminology to accommodate conduct that had previously fallen outside the core of criminal law.

Act No. 157/2025 Coll. introduced explicit references to violations of EU restrictive measures into the Criminal Code, thereby closing the structural gap between the binding nature of sanctions under European Union law and the absence of tailored criminal law enforcement tools at the national level. The amendments were accompanied by corresponding changes in related legislation, ensuring a degree of consistency between criminal and administrative enforcement mechanisms. This coordinated approach suggests that the Slovak legislature understood the implementation of the Directive not merely as a formal obligation, but as an opportunity to recalibrate the overall enforcement architecture for restrictive measures.

4.2. Introduction of New Criminal Offences into the Criminal Code

A central element of the Slovak transposition is the explicit criminalisation of conduct that violates or circumvents EU restrictive measures. Unlike the pre-implementation situation, in which criminal liability could arise only indirectly through general offences, the amended Criminal Code expressly addresses sanctions-related conduct as a distinct category of criminal wrongdoing.[19] This marks a qualitative shift in the legal assessment of such behaviour, which is no longer treated as an ancillary regulatory infringement but as conduct capable of endangering fundamental interests protected by criminal law.

The newly introduced offences cover both direct violations of restrictive measures and conduct aimed at circumventing or facilitating them. This reflects the Directive's functional approach and acknowledges the practical realities of sanctions evasion, which often involves indirect methods, intermediaries or complex transactional arrangements. By extending

19 Act of the Slovak Republic No 157/2025 (n 4); Act of the Slovak Republic No 300/2005 Coll 'Criminal Code' (n 5).

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

criminal liability beyond straightforward breaches, Slovak law aligns itself with the Directive's emphasis on effectiveness and deterrence. For example, a situation may arise where a company formally conducts a transaction with a non-designated intermediary, while being aware that the economic benefit ultimately accrues to a designated person. Although the formal structure of the transaction may appear compliant, its economic substance could fall within the scope of prohibited conduct, thereby illustrating the practical relevance of the provision's broad formulation.

The Slovak legislature introduced a new set of sanctions-related criminal offences into the Criminal Code, specifically new Articles 417a to 417e. These provisions establish autonomous offences addressing various forms of violations of EU restrictive measures, collectively titled 'Breach of a Restrictive Measure' (Slovak: *Porušenie reštriktívneho opatrenia*).

The core offence is set out in Article 417a of the Criminal Code, which criminalises the violation of restrictive measures where the value involved exceeds EUR 10,000. The basic form of the offence is constructed as a result-oriented offence encompassing a wide range of alternative forms of conduct. These include making funds or economic resources available, directly or indirectly, to a designated person or for their benefit, as well as the failure to freeze funds or economic resources owned, held or controlled by such a person. The provision further extends to prohibited economic interactions with non-EU states or entities subject to restrictive measures, including the conclusion or continuation of transactions, public procurement or concession contracts, as well as trade-related activities such as the import, export, sale, purchase, transfer, transport or brokerage of goods and the provision of related services. In addition, the offence covers the provision of financial and other services in breach of restrictive measures, the concealment or transfer of frozen assets, the provision of false or misleading information intended to conceal the involvement of a designated person, and the breach of conditions laid down in authorisations issued by competent authorities. In its basic form, Article 417a thus establishes a broad material scope designed to capture the most typical modalities of sanctions violations.

At the same time, the breadth of the provision raises questions as to the appropriate limits of criminalisation. By encompassing a wide range of alternative forms of conduct, the offence risks blurring the distinction between genuinely criminal behaviour and regulatory non-compliance, particularly in complex economic contexts where obligations may be difficult to interpret or apply. From a doctrinal perspective, such an expansive formulation may place greater pressure on the principle of legal certainty and require careful judicial delimitation to prevent an overextension of criminal liability beyond its traditionally accepted boundaries.[20] More broadly, the expansion of EU criminal law in this area

20 Tullio Padovani, *Diritto penale* (14th edn, Lefebvre Giuffrè, 2025); Rudolf Rengier, *Strafrecht Allgemeiner Teil* (17th edn, CH Beck, 2025); Johannes Wessels, Werner Beulke and Helmut Satzger, *Strafrecht Allgemeiner Teil* (54th edn, CF Müller, 2024).

underscores the need to balance enforcement objectives with fundamental principles, such as legality and legal certainty, within a multi-level legal order.[21]

It could be argued that such a broad formulation is both justified and necessary, considering the complex and often indirect nature of sanctions circumvention, which frequently relies on sophisticated legal and financial structures. From this perspective, a narrower definition of the offence could create loopholes that undermine the effectiveness of EU restrictive measures. However, while this functional argument carries significant weight, it does not fully resolve the tension between enforcement effectiveness and the requirement of legal certainty, particularly in criminal law, where precision and foreseeability remain fundamental principles.[22]

A more specific criminal offence is laid down in Article 417b of the Criminal Code.

This provision targets violations of restrictive measures on items listed in the EU Common Military List or the list of dual-use items. Unlike Article 417a, the basic offence under Article 417b expressly allows criminal liability even for serious negligence (as discussed in Section 4.3 below), reflecting the heightened risks associated with trade in sensitive goods. The offence covers conduct such as trading, importing, exporting, transferring, transporting, or providing intermediary services, technical assistance, or other services related to the listed items, provided that the value involved exceeds EUR 10,000. The basic statutory formulation thus focuses on protecting international security interests and on export control regimes closely linked to EU restrictive measures.

Another distinct form of sanctions-related criminality is addressed in Article 417c of the Criminal Code. This offence concerns the breach of information obligations towards competent authorities. In its basic form, it criminalises the failure to provide information concerning frozen funds or economic resources or concerning funds or resources belonging to a designated person that have not been frozen, where such information was obtained during professional activities. The provision also explicitly covers designated persons themselves, who fail to notify the competent authorities of funds or economic resources within the jurisdiction of a Member State that they own, hold or control. The offence thus reflects the importance of transparency and cooperation in the enforcement of asset-freeze measures and complements the material offences targeting active violations. For instance, a financial institution may identify assets linked to a designated person but fail to report this information to the competent authorities in a timely manner, even though it obtained it in the course of its professional activities. Such a scenario demonstrates how omissions, rather than active conduct, may significantly undermine the effectiveness of asset-freeze measures.

The personal dimension of restrictive measures is addressed in Article 417d of the Criminal Code. The basic offence consists of enabling the entry of a designated natural

21 Huthmann (n 1); Mitsilegas (n 1).

22 Padovani (n 20); Rengier (n 20).

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

person into the territory of a Member State of the European Union, or the transit of such a person through that territory, in breach of a prohibition arising from a restrictive measure. This provision gives criminal law effect to travel bans imposed under EU sanctions regimes and targets conduct that directly undermines their effectiveness by facilitating prohibited movement.

Finally, Article 417e of the Criminal Code establishes an explicit ground excluding criminal liability where the conduct otherwise falling under Articles 417a to 417d was carried out in accordance with an exception provided for in a restrictive measure or in legislation governing the implementation of international sanctions, or where such an exception was granted on the basis of those instruments. This provision plays an important corrective role, ensuring that criminal liability does not arise in cases where the conduct is authorised under EU or national sanctions law, and thereby safeguarding the principle of legality.

Taken together, the new offences introduced in Articles 417a to 417e of the Criminal Code constitute a comprehensive and internally structured response to the requirements of Directive (EU) 2024/1226. In their basic forms, they cover the essential modalities of sanctions violations identified at the EU level, while at the same time seeking to maintain sufficient specificity and legal certainty within the framework of Slovak criminal law.

4.3. Introduction of Serious Negligence into the Slovak Criminal Code in Relation to a Single Criminal Offence

The implementation of Directive (EU) 2024/1226 has resulted in a notable, albeit carefully circumscribed, modification of the concept of culpability (Slovak: *zavinenie*) in Slovak criminal law. While the traditional bipartite structure of culpability, distinguishing between intent (Slovak: *úmysel*) and negligence (Slovak: *nedbanlivosť*), has formally remained intact, the amendment introduced a further internal differentiation within negligence itself. This differentiation takes the form of the statutory recognition of serious negligence (Slovak: *hrubá nedbanlivosť*) as a distinct, legally relevant, new category of negligence.[23]

Under the amended Criminal Code, serious negligence does not replace or supersede the existing concept of negligence, nor does it operate alongside intent as an autonomous third form of negligence. Rather, it functions as a qualified form of negligence, positioned between ordinary negligence and intent. In this sense, the fundamental architecture of Slovak criminal law remains unchanged: criminal liability continues to be based on intent or negligence. What has changed, however, is that negligence is no longer treated as a uniform category but is now internally stratified, allowing criminal liability to attach to particularly serious departures from the required standard of care.

23 Šamko (n 18); Zábrenszki (n 18).

This development is relevant in the context of Article 417b of the Criminal Code, which criminalises violations of restrictive measures on trade in military material and dual-use items. The legislature expressly limited the application of serious negligence to this single offence, thereby signalling that the introduction of the concept was not intended as a general recalibration of the fault doctrine, but as a targeted response to a specific regulatory and risk environment. As has been argued elsewhere, serious negligence may be characterised by a manifest and serious disregard of legally protected interests, reflecting conduct that goes beyond mere inadvertence or carelessness and approaches a state of conscious indifference to legal obligations.[24] A hypothetical example may involve a company engaged in the export of dual-use goods that fails to implement adequate internal compliance procedures, despite operating in a high-risk regulatory environment. Even in the absence of intent, such a manifest disregard of basic compliance obligations could qualify as serious negligence, thereby triggering criminal liability under Article 417b.

From a doctrinal perspective, the introduction of serious negligence has important implications for the internal coherence of Slovak criminal law. By differentiating within negligence, the legislature implicitly acknowledged that not all negligent conduct is of equal normative weight.[25] This move aligns Slovak law more closely with a functional understanding of fault, in which the intensity of the deviation from the required standard of care becomes a relevant criterion for criminalisation.[26] At the same time, the strict confinement of serious negligence to Article 417b mitigates the risk of uncontrolled expansion of criminal liability and preserves the intent-centred character of criminal law as a general rule.

Importantly, the statutory framework does not leave the concept of serious negligence entirely open-ended. Its application remains conditioned by objectively defined elements of the offence, including the material scope of prohibited conduct and a minimum value threshold. In this way, the legislature sought to prevent serious negligence from becoming a vague or residual category and instead anchored it in a clearly circumscribed normative context. This approach avoids the risk of a "silent generalisation" of serious negligence across the Criminal Code, while still meeting the enforcement expectations set at the EU level.[27]

24 Massimo Donini, *Diritto penale: Parte generale*, vol 2 (Lefebvre Giuffrè 2026); Bernd Heinrich, *Strafrecht: Allgemeiner Teil* (8th edn, Kohlhammer, 2025); Johannes Kaspar, *Strafrecht: Allgemeiner Teil* (5th edn, Nomos, 2025); Maximilián Kiko and Daniel Richter, 'Hrubá nedbanlivosť v trestnom práve ako základ budúcej rekodifikácie Trestného zákona?' (2025) 108(6) Právny Obzor 579, doi:10.31577/pravnyobzor.2025.6.05; Libor Klimek, 'Implementing EU Sanctions Through Criminal Law: Serious Negligence as a New Form of Culpability in the Slovak Republic' (2026) 15(2) Laws 17, doi:10.3390/laws15020017; Padovani (n 20); Wessels, Beulke, and Satzger (n 20); Zábrenszki (n 18).

25 Donini (n 24); Heinrich (n 24); Jaroslav Ivor, Jozef Záhora, and Peter Polák, *Trestné právo hmotné I: Všeobecná časť* (3rd edn, Wolters Kluwer, 2025); Jaroslav Ivor, Jozef Záhora and Peter Polák, *Trestné právo hmotné I: Osobitná časť* (2nd edn, Wolters Kluwer, 2025); Klimek (n 24).

26 Klimek (n 24).

27 Kiko and Richter (n 24); Zábrenszki (n 18).

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

4.4. Introduction of a New Terminological Framework in the Criminal Code (Article 137b)

A distinctive feature of the Slovak transposition of Directive (EU) 2024/1226 is the introduction, through Article 137 b, of a specific sanctions-related terminological framework into the Criminal Code. This provision establishes a set of legal definitions that are directly relevant to the interpretation and application of the newly introduced criminal offences concerning EU restrictive measures.[28] By codifying these definitions in the general provisions, the legislature sought to enhance legal certainty and ensure terminological consistency with the underlying European Union law framework.

Pursuant to Article 137b(1) of the Criminal Code, the notion of a *restrictive measure* (Slovak: *reštriktívne opatrenie*) refers to binding measures adopted at the level of the European Union or under international law that impose prohibitions or obligations, in particular in the areas of financial transactions, economic activity, or the disposal of assets. This definition anchors criminal liability firmly in the existence of a valid and applicable sanctions regime, thereby preventing any autonomous or expansive interpretation detached from European Union law.

The provision further, by Article 137b (2), defines the concept of a *designated person* (Slovak: *označená osoba*), understood as a natural or legal person expressly identified in an EU restrictive measure as subject to sanctions. This definition is particularly important for offences related to asset freezes and prohibitions on making funds or economic resources available, as it clarifies the personal scope of protection afforded by criminal law.

In addition, Article 137b (3) and (4) introduces *definitions of funds* (Slovak: *finančné prostriedky*) and *economic resources* (Slovak: *hospodárske zdroje*). These terms are construed broadly and reflect their established meaning in EU sanctions regulations, encompassing not only money and financial assets, but also property of any kind, whether tangible or intangible, movable or immovable, that may be used to obtain funds, goods or services. The explicit inclusion of these concepts in the Criminal Code is essential to capture the economic substance of sanctions violations and avoid formalistic loopholes.

Finally, the provision clarifies the concept of the freezing of funds and freezing of economic resources (Slovak: *zaistenie finančných prostriedkov* and *zaistenie hospodárskych zdrojov*), which denotes the prohibition of any movement, transfer, alteration, use or access to such assets in a manner that would result in a change of their volume, amount, location, ownership or character. This definition directly supports the criminalisation of conduct aimed at circumventing asset-freeze measures and ensures alignment with EU sanctions terminology.

28 Kiko and Richter (n 24); Ingrid Mencerová et al., *Trestné právo hmotné: Osobitná časť* (3rd edn, Heuréka 2025); Ingrid Mencerová et al., *Trestné právo hmotné: Všeobecná časť* (3rd edn, Heuréka, 2021); Tomáš Strémy, Lucia Kurilovská, and Rastislav Remeta, *Trestný zákon: Praktický komentár* (Wolters Kluwer, 2025).

Taken together, the definitions set out in Article 137b of the Criminal Code form an indispensable interpretative framework for sanctions-related criminal offences. Although these concepts are derived from European Union law, their incorporation into national criminal legislation reinforces the principle of legality and facilitates predictable and uniform application by Slovak law enforcement authorities and courts. In this sense, Article 137b functions as a technical yet structurally significant bridge between EU restrictive measures and their enforcement through Slovak criminal law.

5 ASSESSMENT OF COMPLIANCE AND BROADER IMPLICATIONS FOR SLOVAK CRIMINAL LAW

5.1. Formal Compliance with Directive (EU) 2024/1226

The Slovak transposition of Directive (EU) 2024/1226 represents a substantial and, in many respects, successful effort to align national criminal law with newly articulated EU enforcement priorities. At the same time, the implementation raises several broader doctrinal and systemic questions that extend beyond the immediate context of sanctions-related offences. This section assesses Slovak compliance with the Directive at both the formal and substantive levels before turning to the wider implications of the adopted legislative solutions for Slovak criminal law.

From a formal compliance perspective, the Slovak Republic has fulfilled the core obligations imposed by Directive (EU) 2024/1226. The Criminal Code now contains explicit provisions criminalising violations and circumventions of EU restrictive measures, covering the principal forms of conduct identified at the European Union level. The introduction of Articles 417a to 417e ensures that sanctions-related conduct is no longer dependent on indirect or ancillary offence constructions, thereby closing a gap that had previously undermined effective enforcement. Similarly, the Slovak legislature complied with the Directive's requirements concerning sanctions. The amended Criminal Code provides for custodial sentences and other criminal penalties that are capable, at least in abstract terms, of meeting the criteria of effectiveness, proportionality and dissuasiveness. Liability of natural persons is complemented by mechanisms that address the role of legal persons through parallel legislation, ensuring that enforcement is not confined to individual actors. From a purely normative standpoint, Slovakia can, therefore, be regarded as having transposed the Directive in a timely and technically complete manner.

In addition to criminal liability of natural persons, Slovak law provides a separate statutory framework governing the criminal liability of legal persons, set out in Act No. 91/2016 Coll. on the criminal liability of legal persons.[29] This Act establishes an autonomous regime under

29 Act of the Slovak Republic No 91/2016 Coll (n 6).

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

which legal persons may be held criminally liable where a criminal offence is committed in their name, on their behalf, or for their benefit by a natural person whose conduct is imputable to the legal entity.[30] The Act regulates the substantive conditions of liability, the attribution of conduct, and the range of sanctions applicable to legal persons, thereby complementing the general criminal law framework set out in the Criminal Code.[31] Corporate criminal liability under Slovak law is contingent upon the fulfilment of statutory attribution conditions and is limited to a taxative list of offences for which legal persons may be held liable.[32] From the perspective of Directive (EU) 2024/1226, this regime is of particular relevance, given the Directive's explicit emphasis on the effective sanctioning of legal persons involved in violations of European Union restrictive measures. The Slovak approach does not integrate corporate liability directly into the Criminal Code provisions concerning sanctions-related offences, but instead relies on the general mechanism of corporate criminal liability provided by Act No. 91/2016 Coll. This legislative technique is formally compatible with the Directive, which does not prescribe a specific model of liability for legal persons and allows Member States to choose between criminal, administrative or hybrid systems, provided that the resulting sanctions are effective, proportionate and dissuasive. At the same time, the reliance on Act No. 91/2016 Coll. reveals a certain degree of structural separation between the newly introduced sanctions-related offences in Articles 417a to 417e of the Criminal Code and the liability of legal persons.

5.2. Substantive Compliance and Systemic Coherence

Beyond formal transposition, a more nuanced assessment concerns the substantive quality of compliance and its compatibility with the internal logic of Slovak criminal law. In this respect, the Slovak implementation demonstrates a conscious effort to embed EU-driven requirements within the existing doctrinal framework, rather than treating sanctions-related criminalisation as an exceptional or externally imposed anomaly.

The decision to integrate new offences directly into the Criminal Code, rather than adopting a separate sanctions-specific criminal statute, supports systemic coherence and legal certainty. The introduction of a dedicated terminological provision in Article 137b further strengthens this coherence by ensuring that key concepts derived from EU law are clearly defined for criminal law purposes.[33] These choices contribute positively to the predictability

30 Jozef Medelský, *Zákon o trestnej zodpovednosti právnických osôb: Veľký komentár* (Eurokódex, 2021); Jozef Záhora and Ivan Šimovček, *Zákon o trestnej zodpovednosti právnických osôb: Komentár* (2nd edn, Wolters Kluwer, 2019)

31 Eduard Burda et al., *Zákon o trestnej zodpovednosti právnických osôb: Komentár* (CH Beck, 2018); Medelský (n 30); Záhora and Šimovček (n 30).

32 Jozef Čentéš, Lýdia Tobiášová, and Yvetta Turayová, *Trestná zodpovednosť právnických osôb: Vybrané aspekty trestnej zodpovednosti právnických osôb v Slovenskej republike* (Wolters Kluwer, 2016); Jozef Medelský, *Trestná zodpovednosť právnických osôb* (Aleš Čeněk, 2016).

33 Šamko (n 18); Zábrenszki (n 18).

and accessibility of the law, both for law enforcement authorities and for potential addressees of criminal liability.

At the same time, the breadth of some offence definitions, particularly in Article 417a, raises legitimate concerns regarding over-inclusiveness. While the wide enumeration of alternative forms of conduct reflects the Directive's functional logic, it also increases the interpretative burden on courts and may blur the boundary between criminally relevant conduct and regulatory non-compliance. Substantive compliance with EU law has thus been achieved at the price of a more complex and potentially expansive criminal law framework, the practical limits of which will need to be clarified through judicial practice.

This development may also be viewed in the broader context of a gradual expansion of criminal law into areas traditionally governed by regulatory and administrative mechanisms. While such a shift is consistent with the Directive's enforcement-oriented logic, it simultaneously raises concerns regarding overcriminalisation and the potential erosion of the boundary between criminal law and regulatory compliance. In the absence of clear limiting criteria, there is a risk that criminal law may increasingly be used as a default enforcement tool, rather than as a measure of last resort.[34]

5.3. Serious Negligence and the Principle of Culpability

One of the most sensitive aspects of substantive compliance concerns the introduction of serious negligence as a basis for criminal liability in Article 417b. From an EU perspective, this solution aligns with the Directive's openness to non-intentional forms of fault and addresses the enforcement risks associated with sanctions violations in sensitive economic sectors. From a national perspective, however, it represents a departure from the traditionally intent-centred orientation of Slovak criminal law.[35]

The Slovak legislature mitigated this tension by strictly limiting the application of serious negligence to a single offence provision and by maintaining the overarching structure of intent and negligence as the fundamental forms of culpability. This restraint significantly reduces the risk of doctrinal spill-over and supports the argument that the implementation remains compatible with the principle of culpability. Nevertheless, the introduction of serious negligence may be seen as a departure from the traditionally intent-centred orientation of Slovak criminal law, with potential implications extending beyond the immediate context of sanctions enforcement. By recognising a qualitatively higher degree of negligence as a sufficient basis for criminal liability in a sensitive regulatory area, the legislature implicitly opens the door to a broader reconsideration of the role of fault in economic criminal law. This raises the question of whether the current

34 Ouwerkerk et al. (n 9).

35 Jozef Čentéš and others, *Trestný zákon: Veľký komentár* (5th edn, Eurokódex, 2020); Ivor, Záhora and Polák (n 34); Jaroslav Klátik et al., *Trestné právo hmotné: Všeobecná časť* (Václav Klemm, 2025); Mencerová et al. (n 28).

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

limitation of serious negligence to a single offence will remain stable in the long term, or whether it may gradually evolve into a more generalised concept under the influence of future EU-driven harmonisation efforts. In this sense, serious negligence operates not only as a technical adjustment, but also as a potential indicator of a broader shift towards a more risk-oriented model of criminal liability.[36]

At the same time, it may be contended that the inclusion of serious negligence is a proportionate and necessary response to the specific risks associated with highly regulated sectors, such as trade in military material and dual-use items, where strict compliance standards are essential. In this view, limiting criminal liability to intentional conduct could leave significant enforcement gaps, particularly in cases involving professional actors operating in complex compliance environments. Nevertheless, this argument must be balanced against the systemic implications of extending criminal liability beyond intent, especially in legal systems traditionally structured around a more restrictive conception of culpability.

5.4. Broader Implications for Slovak Criminal Law

The transposition of Directive (EU) 2024/1226 has implications that extend beyond sanctions-related offences as such. Most notably, it illustrates the growing role of EU criminal law as a driver of structural change within national criminal law systems. The Slovak experience shows how minimum harmonisation at the EU level can prompt not only the introduction of new offences, but also adjustments to core doctrinal concepts, such as fault and the relationship between criminal and administrative enforcement.

At the same time, the Slovak implementation demonstrates a degree of resistance to uncritical expansion of criminal liability. By confining doctrinal innovations to narrowly defined contexts and by emphasising terminological clarity and systemic integration, the legislature sought to preserve the internal coherence of the Criminal Code. Whether this balance can be maintained in future rounds of EU-driven criminalisation remains an open question, particularly as the European Union continues to rely on criminal law as an enforcement tool across an increasingly diverse range of policy areas.

6 CONCLUSIONS

The analysis in this article demonstrates that the Slovak Republic has achieved a high level of compliance with Directive (EU) 2024/1226, not only in formal terms but also in substantive integration into the national criminal law system. The adopted legislative solution reflects a deliberate effort to reconcile the enforcement-oriented logic of EU criminal law with the doctrinal structure of Slovak criminal law, resulting in a framework that is both operationally effective and systemically coherent.

36 Donini (n 24); Heinrich (n 24).

At the same time, the Slovak implementation highlights a broader structural dynamic characteristic of contemporary European criminal law. Rather than merely requiring the introduction of new criminal offences, EU harmonisation increasingly influences the internal architecture of national criminal liability, including the differentiation of fault standards and the relationship between criminal and administrative enforcement. In this respect, the Slovak approach illustrates how minimum harmonisation may operate as a catalyst for doctrinal development, even where the formal scope of EU intervention remains limited.

The introduction of serious negligence as a qualified form of culpability represents the most significant doctrinal innovation arising from the transposition. While its application is currently confined to a narrowly defined regulatory context, it signals a potential shift towards a more differentiated and risk-sensitive model of criminal liability in economically regulated sectors. This development raises important questions regarding the long-term stability of the traditional intent-centred paradigm and the extent to which EU-driven criminalisation may reshape foundational concepts of national criminal law.

More broadly, the Slovak experience confirms that the criminalisation of sanctions violations cannot be assessed solely in terms of legislative completeness or formal compliance. Its significance lies in the interaction between effectiveness and principle, between enforcement objectives and the preservation of core guarantees such as legality, culpability and legal certainty. The Directive (EU) 2024/1226 thus exemplifies a wider trend within European criminal law: the gradual expansion of criminal law as an instrument of European Union policy, accompanied by increasing pressure on national systems to adapt their doctrinal frameworks.

From a comparative and forward-looking perspective, the Slovak implementation provides a useful reference point for evaluating future developments in EU criminal law harmonisation. It illustrates both the possibilities and the limits of integrating enforcement-driven requirements into a structured and conceptually grounded criminal law system. Whether this balance can be maintained will depend not only on future legislative developments at the EU level, but also on the interpretative practice of national courts and the evolving dialogue between national and supranational legal orders.

REFERENCES

1. Ambos K, *European Criminal Law* (CUP 2018) doi:10.1017/9781316348628
2. Ambos K (ed), *Europäisches Strafrecht post-Lissabon* (Göttinger Studien zu den Kriminalwissenschaften, Universitätsverlag Göttingen, 2011)
3. Böse M (ed), *Europäisches Strafrecht* (2nd edn, Enzyklopädie Europarecht, Nomos, 2021)
4. Burda E et al., *Zákon o trestnej zodpovednosti právnických osôb: Komentár* (CH Beck, 2018)

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

5. Čentéš J, Tobiášová L, and Turayová Y, *Trestná zodpovednosť právnických osôb: Vybrané aspekty trestnej zodpovednosti právnických osôb v Slovenskej republike* (Wolters Kluwer, 2016)
6. Čentéš J et al., *Trestný zákon: Veľký komentár* (5th edn, Eurokódex, 2020)
7. Csonka P and Zoli L, 'The New Directive on the Violation of Union Restrictive Measures in the Context of the EPPO' (2024) 19(1) Eucrim 76, doi:10.30709/eucrim-2024-006
8. Donini M, *Diritto penale: Parte generale*, vol 2 (Lefebvre Giuffrè, 2026)
9. Hecker B, *Europäisches Strafrecht* (7th edn, Springer, 2024)
10. Heinrich B, *Strafrecht: Allgemeiner Teil* (8th edn, Kohlhammer, 2025)
11. Huthmann L, *Grundzüge eines EU-Strafverfassungsrechts* (Mohr Siebeck, 2023)
12. Immenkamp B, *Directive on the Violation of Union Restrictive Measures* (EU Legislation in Progress, EPRS 2024) <https://www.europarl.europa.eu/RegData/etudes/BRIE/2023/751409/EPRS_BRI(2023)751409_EN.pdf> accessed 27 January 2026
13. Isokaitė-Valužė I and Šinkūnas H (eds), *The European Union 2004–2024: Twenty Years of Legal Experience, Challenges and Growth After Unprecedented EU Enlargement* (TMC Asser Press, 2026)
14. Ivor J, Záhora J and Polák P, *Trestné právo hmotné I: Osobitná časť* (2nd edn, Wolters Kluwer, 2025)
15. Ivor J, Záhora J, and Polák P, *Trestné právo hmotné I: Všeobecná časť* (3rd edn, Wolters Kluwer, 2025)
16. Kaspar J, *Strafrecht: Allgemeiner Teil* (5th edn, Nomos, 2025)
17. Kiko M and Richter D, 'Hrubá nedbanlivosť v trestnom práve ako základ budúcej rekodifikácie Trestného zákona?' (2025) 108(6) Právny Obzor 579, doi:10.31577/pravnyobzor.2025.6.05
18. Klátik J et al., *Trestné právo hmotné: Všeobecná časť* (Václav Klemm, 2025)
19. Klimek L, 'Implementing EU Sanctions Through Criminal Law: Serious Negligence as a New Form of Culpability in the Slovak Republic' (2026) 15(2) Laws 17, doi:10.3390/laws15020017
20. Kolke MA vom and others, 'EU Aims for Harmonized Sanctions Enforcement with Defined Criminal Offences and Penalties' (*Skadden, Arps, Slate, Meagher & Flom LLP Insights*, 15 November 2024) <https://www.skadden.com/insights/publications/2024/11/eu-aims-for-harmonized-sanctions> accessed 27 January 2026
21. Medelský J, *Trestná zodpovednosť právnických osôb* (Aleš Čeněk, 2016)
22. Medelský J, *Zákon o trestnej zodpovednosti právnických osôb: Veľký komentár* (Eurokódex, 2021)

23. Mencerová I et al., *Trestné právo hmotné: Osobitná časť* (3rd edn, Heuréka, 2025)

24. Mencerová I et al., *Trestné právo hmotné: Všeobecná časť* (3rd edn, Heuréka, 2021)

25. Mitsilegas V, *EU Criminal Law after Lisbon: Rights, Trust and the Transformation of Justice in Europe* (Hart Publishing, 2016)

26. Ouwerkerk J et al., *The Boundaries of Criminalisation: Rethinking Public Goods and Legal Interests in Domestic and Transnational Criminal Law* (European Criminal Justice Series, Brill, 2026)

27. Padovani T, *Diritto penale* (14th edn, Lefebvre Giuffrè, 2025)

28. Rengier R, *Strafrecht Allgemeiner Teil* (17th edn, CH Beck, 2025)

29. Šamko P, 'Ďalšia novela Trestného zákona, zavinenie z hrubej nedbanlivosti a ľahostajnosť k následku trestného činu' (*Právne Listy*, 22 November 2024) <https://www.pravnelisty.sk/zakony/a1503-dalsia-novela-trestneho-zakona-zavinenie-z-hrubej-nedbanlivosti-a-lahostajnost-k-nasledku-trestneho-cinu> accessed 27 January 2026

30. Satzger H, *Internationales und Europäisches Strafrecht* (11th edn, Nomos, 2025)

31. Strémy T, Kurilovská L, and Remeta R, *Trestný zákon: Praktický komentár* (Wolters Kluwer, 2025)

32. Turay L et al., *Trestný zákon: Komentár* (CH Beck 2025)

33. Wessels J, Beulke W, and Satzger H, *Strafrecht Allgemeiner Teil* (54th edn, CF Müller, 2024)

34. Zábrenszki T, 'Zavedenie pojmu "hrubá nedbanlivosť" do Trestného zákona' (2025) 77(10) Justičná Revue, 965

35. Záhora J and Šimovček I, *Zákon o trestnej zodpovednosti právnických osôb: Komentár* (2nd edn, Wolters Kluwer, 2019)

AUTHORS' INFORMATION

Jaroslav Ivor
Dr. h. c. prof. JUDr., DrSc., Department of Criminal Law, Criminology, Criminalistics, and Forensic Disciplines, Matej Bel University in Banská Bystrica, Slovak Republic
jaroslav.ivor@umb.sk
https://orcid.org/0000-0002-3431-8215
Co-author, Conceptualisation, Methodology, Writing – original draft.

Jaroslav Klátik
Prof. JUDr., PhD., Department of Criminal Law, Criminology, Criminalistics, and Forensic Disciplines, Matej Bel University in Banská Bystrica, Slovak Republic
jaroslav.klatik@umb.sk
https://orcid.org/0000-0002-6918-1511
Co-author, Conceptualisation, Methodology, Writing – original draft.

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

Libor Klimek*
Associate Professor, Department of Criminal Law, Criminology, Criminalistics, and Forensic Disciplines, Faculty of Law, Matej Bel University in Banská Bystrica, Slovak Republic
Libor.Klimek@umb.sk
https://orcid.org/0000-0003-3826-475X
Corresponding author, Funding acquisition, Project administration, Resources, Writing – review & editing

Competing interests:
The co-author of this article - Libor Klimek - is a member of the Editorial Board of the Journal. To ensure the impartiality of the publication process, the author was not involved in the editorial decision-making or the peer review process for this manuscript. The submission was overseen independently by other members of the Editorial Board and team in accordance with the Journal's policy.

Disclaimer: The authors declare that their opinions and views expressed in this manuscript are free of any impact from any organisations.

RIGHTS AND PERMISSIONS

Copyright: © 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

EDITORS

Managing editor – Mag. Yuliia Hartman. **English Editor** – Robert Reddin.
Ukrainian language Editor – Liliia Hartman.

ABOUT THIS ARTICLE

Cite this article
Ivor J, Klátik J and Klimek L, 'Does the Slovak Republic Meet the EU Minimum Rules for Sanctions Enforcement under Directive 2024/1226 on Criminal Offences and Penalties for the Violation of Restrictive Measures?' (2026) 9(3) Access to Justice in Eastern Europe 1-29 <https://doi.org/10.33327/AJEE-18-9.3-a0001983> Published Online 12 June 2026

DOI: https://doi.org/10.33327/AJEE-18-9.3-a0001983

Keywords: *criminalisation, EU sanctions, serious negligence, corporate liability, Slovak criminal law.*

ADDITIONAL INFORMATION

The paper is part of the research project VEGA No. 1/0100/24 '*Implementation of European Crimes into the Legal Order of the Slovak Republic*' [Slovak: Zavedenie európskych trestných činov do právneho poriadku Slovenskej republiky]. The funding was awarded to the Matej Bel University in Banská Bystrica, the Slovak Republic.

DETAILS FOR PUBLICATION

Date of submission: 31 Mar 2026
Date of acceptance: 28 Apr 2026
Online First Publication: 12 June 2026
Date of publication: Aug 2026
Was the manuscript fast-tracked? - No
Number of reviewer reports submitted in the first round: 2 reports
Number of revision rounds: 1 round with minor revisions

Technical tools were used in the editorial process

Plagiarism checks - Turnitin from iThenticate
https://www.turnitin.com/products/ithenticate/
Scholastica for Peer Review
https://scholasticahq.com/law-reviews

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

AI DISCLOSURE STATEMENT

The authors declare that no generative artificial intelligence (AI) tools were used in the research, drafting, analysis, or preparation of this manuscript.

АНОТАЦІЯ УКРАЇНСЬКОЮ МОВОЮ

Дослідницька стаття

ЧИ ВІДПОВІДАЄ СЛОВАЦЬКА РЕСПУБЛІКА МІНІМАЛЬНИМ ПРАВИЛАМ ЄС ЩОДО ВИКОНАННЯ САНКЦІЙ ЗГІДНО З ДИРЕКТИВОЮ 2024/1226 ПРО КРИМІНАЛЬНІ ПРАВОПОРУШЕННЯ ТА ПОКАРАННЯ ЗА ПОРУШЕННЯ ОБМЕЖУВАЛЬНИХ ЗАХОДІВ?

Ярослав Івор, Ярослав Клатік та Лібор Клімек*

АНОТАЦІЯ

Вступ. *Директива (ЄС) 2024/1226 запроваджує новий етап у розвитку кримінального права Європейського Союзу, встановлюючи мінімальні правила криміналізації порушень обмежувальних заходів ЄС. Цей зсув відображає ширший перехід від переважно адміністративного правозастосування до використання кримінального права як центрального інструменту для забезпечення дотримання санкцій ЄС. Словацька Республіка, яка раніше покладалася переважно на фрагментовані адміністративні механізми, була зобов'язана запровадити узгоджену систему кримінального права, що стосується ситуацій, пов'язаних із санкціями. У цій статті розглядається, чи відповідає імплементація у Словаччині вимогам Директиви та як вона взаємодіє з наявною доктринальною структурою словацького кримінального права.*

Методи. *Стаття ґрунтується на методології доктринального правового дослідження. У ній було застосовано систематичне тлумачення та оцінку первинних правових джерел, зокрема Директиву (ЄС) 2024/1226, її підготовчі документи, Кримінальний кодекс Словаччини зі змінами, внесеними Законом № 157/2025 Зб., та Закон № 91/2016 Зб. про кримінальну відповідальність юридичних осіб. Аналіз поєднує нормативну оцінку з елементами порівняльного та оцінювальне мислення, досліджуючи як формальну відповідність законодавству ЄС, так і змістовну узгодженість словацького законодавства в ширших межах національного кримінального права.*

Результати та висновки. *Аналіз демонструє, що Словаччина досягла високого рівня формального дотримання вимог, запровадивши комплексний перелік кримінальних правопорушень, пов'язаних із санкціями, та забезпечивши наявність ефективних та*

переконливих покарань як для фізичних, так і для юридичних осіб. Водночас, впровадження передбачає значні доктринальні нововведення, зокрема запровадження серйозної недбалості як диференційованої форми вини, обмеженої конкретним правопорушенням. Хоча ці зміни підвищують ефективність правозастосування та узгоджують словацьке законодавство з вимогами ЄС, вони також викликають питання щодо внутрішньої узгодженості та майбутнього розвитку національного кримінального права. Загалом, словацький підхід є концептуально інтегрованою та значною мірою успішною транспозицією, що поєднує дотримання зобов'язань ЄС з поступовою адаптацією національних доктринальних принципів.

Ключові слова. *Криміналізація, санкції ЄС, серйозна недбалість, відповідальність корпорацій, словацьке кримінальне право.*

© 2026 Jaroslav Ivor, Jaroslav Klátik and Libor Klimek. This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.