

Criminal Liability of Legal Persons in Iran and Germany

Dr. Mansour Rahmdel¹✉

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The debate of committing a crime by legal entities as a credit institution has long been a controversial issue in criminal law. Iranian lawmakers, until 2014, had not criminalized acts committed by legal entities, but, the penal code ratified in 2014 in its article 143 recognized criminal liability of legal persons. In Germany, officials have almost some authority to enforce legal safeguards, although there is no explicit law on the criminal liability of legal entities. To overcome this problem, in 2013, a draft law on criminal liability of legal entities has been drafted, but has not yet ratified as a law. To better explain the issue, we study the two criminal systems comparatively, in order to clarify why, despite the greater involvement of legal entities in the lives of individuals, the German legislator has not foreseen criminal liability for legal entities like Iran. The research methodology will be analytical.

Key words: *Criminal liability, Legal persons, Iran, Germany, Comparative study*

1. Assistant Professor, Islamic Azad University, Central Tehran Branch.

m_rahmdel@yahoo.com ✉