

# Environmental taxes in the Czech Republic

## Keywords

environment, instruments of the environmental policy, taxes, fees/charges, externalities, ecological taxes, ecological tax reform

## Resume

This paper discusses questions of environmental taxes in the Czech Republic.

During the last past decades we were the witnesses of the man`s slow growing interest in questions of environment. In the both national and international level there were established the policies, which goal is to solve the environment related problems and give an environment the protection. Within the politics there were established and there are used the assorted instruments. From the early beginning there were commands and restrictions mainly, nowadays there are another instruments starting to be used too, and above all the economic instruments. To the economic instruments the environmental taxes are counted too.

To the better understanding of the problem is this thesis at the environmental taxes questions exclamation builded on the total bases. In the chapter two there are as the first brought to light the basic terms, on which the whole environmental taxes problems are in the most of cases builded, and the short history of „environmental thinking“ with the description of the evolution in the attitude of the European Union and especially the Czech Republic to environmental questions is described. Then, the next one is the description of the instruments for environmental protection. The point of view is the categorisation. The special attention is given to the economic instruments in the thesis.

In the chapter third the thesis is focused in the environmental taxes analysis with the view of the financial law theories. To the term of environmental tax there are the assorted tax law theories applied at first – there are the charakteristic signs of the tax named, its function is described, but the large part of this chapter is dedicated to term itself. There are different approaches in the definition of term „environmental tax“ presented, the special attention is dedicated to the relationship between environmental taxes and the environmental fees and charges. As the next part of this chapter there is the brief description of the tax and fee/charge system in the Czech republic, the environmental taxes categorisation and the description of their function. The special paragraph is dedicated to the concept of the environmental tax reform. There are the basic body and the methods of the realisation of the environmental tax reform presented.

The chapter fourth and fifth deal with a description of the situation in the Czech republic. In the chapter fourth, there is after the short excursion to the czech history of environmentally related levies the overlook of their down-to-date status made. The special attention is given to the environmental fees/charges. At last in chapter fifth, there is just proceeding environmental tax reform in the Czech republic presented. There are the principles and the harmonogram signed and above all the three taxes, which the reform is created from, tax on natural gas, tax on solid fuel, tax on elektriciry are closely described. In the final sixth chapter there is the summary of the thesis contained, the main problems with the environmental taxes implementation signed and some possibilities of its solutions presented.