

## **Taxes, charges and other similar instruments for the environmental protection**

The reason why I chose this theme is that the environmental protection from the perspective of financial law is a very topical issue in all EU countries, including the Czech Republic.

The purpose of my thesis is to analyse instruments that are utilized for environmental protection. The thesis deals with direct and indirect regulatory instruments and the increased attention is paid to the energy taxes. The thesis is composed of five basic chapters, each of them dealing with different aspects of the environmental protection from the perspective of financial law.

Chapter One and Two is introductory and defines basic terminology used in the thesis such as the environment and environmental protection or environmental policy.

Chapter Three deals with the basic structure of instruments for environmental protection, which are instruments of direct regulation (normative) and indirect regulatory instruments (economic). This chapter also describes the characteristics of these instruments and their advantages and disadvantages.

Chapter Four concentrates on economic instruments – environmentally related charges and especially environmentally related taxes. This chapter deals with the term of environmental taxes, their characteristics and classification. Environmental taxes are divided into general taxes (such as income tax or property tax) with the environmental aspect, which is expressed e.g. in the form of exemption of taxation of environmentally friendly items and energy taxes, which are described in Chapter Five.

Chapter five is devoted to the ecological tax reform and primarily to energy taxes. At first are described the characteristics, basic principles and phases of ecological tax reform, whose first phase is the basis for the implementation of energy taxes. Second part of this chapter is dedicated to the energy tax. Energy taxes (a tax on natural gas, solid fuels and electricity) were introduced into Czech law in 2008. The thesis describes their general characteristics and common features of the legal construction and then depicts the characteristics and the legal construction of each tax separately.

The thesis concludes with an assessment of energy taxes and the legislation *de lege ferenda*.