

The name of diploma

Environmental taxes in the tax system of the Czech Republic

Abstrakt

The problem of the environmental protection has probably been the most discussed worldwide problem recently. The need to protect the human natural environment grows with the growing number of people and the emerging global company. These days, the environment is primarily endangered by greenhouse gases emitted into the atmosphere.

Developed countries try to stop this tendency using different methods. The ecological reforms of specific states - of which an establishment of environmental taxes constitutes the essential part - should help to stop this tendency. This paper deals with the introduction into the legal order of the Czech Republic and reflects also for adjustment the European Union.

To better approach the topic is necessary to define the term tax, fee and tax system of the Czech Republic. This is addressed in the first two parts of my job. Environmental taxes are classify to indirect tax system and indicate similarity and in most elements the identity with consumption taxes.

In part three I describe the ecological part. I determine of the definition the environment and its protection and analyze the tools, which is available to environmental protection.

The fourth, fifth and sixth part are already engaged in essence of environmental taxes and compare the concept with the concept of energy tax. This section monitors the process of incorporation of environmental taxes in the legal order of the Czech Republic too and shows errors in the legislation in the Act No. 261/2007 Coll., the stabilization of public budgets.

The last three chapters analyze legislation of environmental taxes. Specially defines tax on solid fuels, natural gas and electricity. Compares it with European legislation in Directive 2003/96/EC and tries to make a conclusion about its correct implementation. Finally, I compare the legislation in the Czech Republic with legislation of our neighbors Slovakia and Germany.

Key words

Tools of the environmental policy, Environmental tax reform, environmental tax, Directive 2003/96/EC