Abstract

The aim of the thesis is to describe effective legislation that regulates collecting fees for removal and other disposal of municipal waste organised by municipalities.

There are used also various socioeconomic approaches and the thesis seeks for the best solution how to collect the fees for the service.

The study is mainly focused on Municipal Fees Act and its regulations because they cause most of problems in practice. Author’s opinion is that such a regulation is completely wrong.

According to the author of the thesis, there were found features of The Tragedy of the Commons theory in the regulations which means in practice that the whole system is going to either collapse or cost even more money to be kept.

The next negative of the legislation is the possibility to circumvent paying the fees. Then, it was proved in the study that the main principle which is the legislation built on, does not work in practice. The principle is that costs paid for the removal and other disposal of municipal waste are supposed to be equivalent to a number of inhabitants living in a town.

Because of an absolute personal principle, it was also described in the thesis that minors become debtors when they turn 18 because of their irresponsible parents who do not pay the fees for them.

It was recognized in the thesis that such legislation does not motivate people to sort out the waste or reduce quantity of waste at all unlike the next possibility which is a fee according to Waste Act.

The second possibility was presented in the study as a very good alternative to the first choice which is a fee according to the Municipal Fees Act, because it has no negatives that have the first one.

According to the author, the best choice how to set a payment for the service is to be found in Plzeň. The city completely privatized the service and there is no need to set any fee.

Discussing the possibility of the transfer of municipality’s claims arisen from unpaid fees for the service to private subjects, the author of the study concludes that it is not possible in relation to effective legislation. He also does not consider any change in the way in close future as possible with regards to necessity of breaking through the fundamental bases of tax proceedings.