

Resume in English language

Solar energy and its financial and legal aspects

The topic of this thesis is the production of electricity from solar light and its legislation in the Czech Republic and European Union. The objective of this thesis is to analyse the whole development since the year 2005 until today, because it is full of interesting aspects. After the introduction the first part of this thesis is focused on the legislation of the European Union, which created foundation for Czech laws, i.e. Directives 2001/77/EC and 2009/28/EC. It is followed by the analysis of Czech laws, which were valid at that time, especially the Act no. 180/2005 Coll., and the Act no. 458/2008 Sb., Energy Act. As for the Energy Act, there is also added part about its current amendment and also the Act on income taxes is mentioned.

Following part is focused on the solar boom, its causes and consequences. Because of the fact that the implemented solutions has provoked large discussions, this chapter is focused also on individual implemented solutions. Third part of the thesis is crucial and it is focused on the analysis of key court decisions in this field, i.e. three main court decisions, which are related to the solar tax. Those are interesting decisions of the Constitutional Court and the Supreme Administrative Court of the Czech Republic, which are connected with each other and which have basically stabilized whole situation.

Fourth part is focused on the current laws in this field, i.e. the Act no. 165/2012 Coll., and its current amendments, which is followed by the conclusion of the whole thesis with opinions of its author. Also issues related to the international arbitrations, in which the Czech Republic is participating, are mentioned in the thesis, however because of the lack of information it cannot be analysed thoroughly.

The thesis includes graphs and statistics especially in the part focused on causes and consequences of the solar boom and it is based primarily on internet sources. Its meaning is to provide its reader with complete overview of the given issues,

understanding of its individual aspects and presentation of possible modification of current laws.

Key words: photovoltaics, solar tax, renewable resources