

Abstract

A favourable environment is without any doubt a necessary condition of human existence. Its state is negatively affected by various human activities. The state is thus forced to intervene and ensure its protection, using various means. The aim of my thesis is to describe and analyse the financial and legal tools used in environmental protection and suggest possible improvements.

The thesis consists of two chapters. Chapter one, containing seven subchapters, mainly explores the general characteristics of financial and legal tools used in the field of environmental protection. Subchapter one defines the term of financial and legal tools of the environmental protection. Subchapter two examines the influencing of financial and legal tools. Subchapter three describes the externalities and their relation to environmental protection. The fourth subchapter outlines the functions of financial and legal tools of environmental protection. The fifth subchapter deals with their categorization. Subchapter six outlines the advantages and disadvantages of financial and legal tools. Subchapter seven presents the financial and legal tools used by the European Union.

Chapter two focuses on individual types of financial and legal tools and their current legislation. This chapter is divided into four subchapters. The first subchapter deals with taxes and tax advantages. The second concentrates on charges. Subchapter three focuses on other legal and financial instruments, particularly on environmental insurance, public spending, negotiable emission permits, advance-payment systems and customs duty. The fourth subchapter contains appreciations and recommends changes to be made.

The main deficiency of current legislation is its fragmentation and low effectiveness of certain instruments. To improve the situation, a consolidation of the system and increase of rates will be necessary. Introduction of certain tools (such as negotiable emission permits) into new areas would be desirable.