

Environmental charges

Abstract

The aim of the diploma thesis is the introduction of environmental charges in the Czech legal system, their classification, analysis and evaluation in terms of their effectiveness. Environmental charges are among the most important economic instruments of environmental protection in the Czech legal system. Charges differ from taxes mainly in that there is some consideration associated with the charges. Environmental charges can be broken down according to various criteria. In the professional literature, the most common breakdown of environmental charges is the nature of their consideration, namely charges for pollution and other environmental burdens, charges for the use of natural resources and user charges. The diploma thesis examines the question of the extent to which environmental charges fulfill their functions, especially the most important function, namely the motivational function. The diploma thesis also touches on the question of whether the legal regulation of selected elements of environmental charges at the subordinate legislation is in accordance with the Charter of Fundamental Rights and Freedoms.

Environmental charges have undergone a number of changes over their history. Most of these changes have contributed to greater environmental protection, but in many cases not in any significant way. Overall, environmental legislation still contains many weaknesses. The amount of many charges in environmental protection does not correspond to the negative impacts of the charged activity on the environment. Many environmental charges are seen as a necessary cost to pay, rather than as something that would make a person think about a more environmentally friendly approach to an activity that has a negative impact on the environment. The performance of the incentive function is either weak or essentially non-existent for many environmental charges.

Key words

Charges - environmental protection - environmental charges

