

ENVIRONMENTAL POLICY OF THE CZECH REPUBLIC

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Abstract

Various legal and voluntary types of environmental tools are used for environmental protection. This article aims at defining the environmental policy of the Czech Republic, classifying its tools and focusing on some of them in depth. First, the article classifies the environmental policy from the point of view of the National Policy on environment and it lists the environmental tools listed in the National Policy document. The other part is focused on the appraisal of the ecological tax reform up to now as one of the tools influencing the environment within the environmental policy of the state. In the final part the article focuses on the environmental accounting in more detail, as a voluntary instrument of the state environmental policy.

Introduction

In 2004 the government drew up the State environmental policy (SEP), which defined the scope of the long-term and medium-term direction of the development of environmental policy and sustainable development of the Czech Republic. The SEP defines the main areas of the environment (protection of the nature, sustainable use of natural resources, protection of the Earth's climate system, etc.), sets objectives and measures. The SEP has also determined a large number of tools needed to achieve the objectives with the lowest demands on financial, human, technical and other resources. The main tools are, for example, public awareness, legal instruments, economic tools, voluntary instruments, information tools, strategic planning, public involvement tools, research and development, international cooperation, and institutional tools.

The main objective of the environmental policy is to preserve and improve the quality of the environment, life and health of the population together with the requirement of sustainable development. This responds to the major changes in the environmental condition of the Czech Republic.

The article investigates the implementation tools of the SEP, especially the ecological tax reform and environmental accounting.

1 Economic tools for implementation of the SEP

he fundamental economic tools of the SEP are environmental taxes and fees to which the ongoing ecological tax reform (ETR) is closely related. The main idea of the ecological tax reform is to transfer the tax burden from taxing work to taxing energy which is harmful to the environment with respect to the tax neutrality. Besides the tools of negative stimulation – fees and taxes, the economic tools also include providing support and positive stimulation. [1]

1.1 Ecological tax reform, environmental taxes

The conventional environmental policy was mostly concerned with setting standards of environmental quality or of maximum emissions per unit of a polluting source. This road has proven fundamentally unsatisfactory when considered from a global perspective. Currently, the environmental protection is a more frequent topic of discussions. The economic regulatory tools, particularly taxes and fees imposed on environmentally wasteful products are used to improve the environment. These taxes are called environmental taxes, sometimes energy taxes. Environmental taxes are implemented and harmonized within the European Union. The most essential regulation on the environmental taxes in the present is the Directive 2003/96/ES or the energy directive. The ecological tax reform in the Czech Republic is also based on this Directive.

The Czech Republic became a full member of the European Union and it accepted its policy and the Directives as well, and currently there is the ecological tax reform in progress. The original concept has supposed three phases.

The first and the most important phase began in 2008. In this phase the particular environmental taxes were implemented to the tax system (tax on natural gas, coal and electricity). Taxpayers are individual people and companies; that delivered the subject of the taxation to the final consumer. The Czech Republic used mainly the minimum rates that are required by the European Union Directive. The second phase has been in progress since 2010 with the planned ending in 2013. During this period the proposal for the reform expects the changes in the taxes that were implemented in the first phase and also the revision and conversion of some other existing environmental instruments on environmental taxes. Within this phase the relevant outcomes of various scientific studies should be used. For example, the impact on the competitiveness, employment and also on the national budget of the Czech Republic. The last third stage should be implemented in years 2014 – 2017. The results and effects of the first two phases will be analyzed and the overall assessment of the ecological tax reform will be dealt with.

The main idea of the ecological tax reform is simple. It should decrease the tax burden of the work and increase the taxes and fees to products that are not ecological. It means to tax more products and services whose production or consumption has a negative impact on the environment and human health. It is a reduction in direct taxes (for example, social security and income tax) and an increase in indirect taxes (for example excise). The basic principle of the reform is tax neutrality, which means that the resulting total tax rate must be the same. [1, 2, 3]

1.1.1 Assessment of the current effects of ETR

Tab. 1 shows anticipated and real revenues from environmental taxes.

Tab. 1 Comparison of the anticipated and real revenues from particular environmental taxes in the Czech Republic in 2008-2010 (in billion CZK)[2, 4]

Tax on	Revenues in 2008		Revenues in 2009		Revenues in 2010	
	real	anticipated	real	anticipated	real	anticipated
Electricity	1,1	x	1,4	1,1	1,4	1,3
Gas	1	x	1,3	1,5	1,3	1,3
Coal	0,4	x	0,5	1,6	0,5	0,6
Total	2,5	4,3	3,2	4,2	3,2	3,2

The revenues from environmental taxes in the first years of the reform were significantly lower than it had been planned, especially in the first year. The most significant difference between the planned and real revenues was in the tax on coal in 2009. The revenue from this tax was 1.1 billion lower than planned. In 2010 revenue projections were more accurate and they were almost achieved. The differences between revenues are listed also in the following figure.

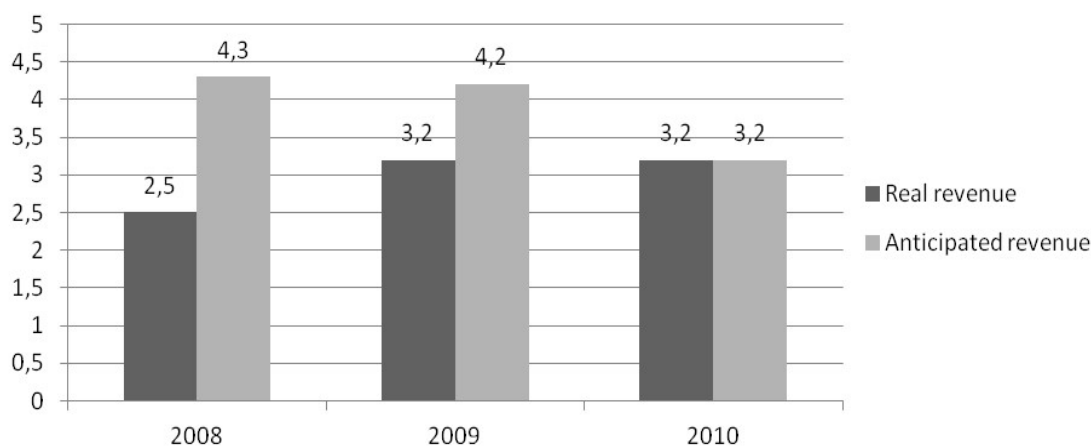


Fig. 1 Comparison of the total planned and anticipated revenues from environmental taxes (in billion CZK)[2, 4]

The government planned that the share of environmental taxes in GDP would be between 0.5 - 1%. The share of the environmental taxes in GDP is shown in Fig. 2.

The figure shows that the share of the environmental taxes in GDP in the first years of the reform did not achieve the expected values. In the first year the share in GDP was 0.067 %, in 2009 it was 0.088 % and in 2010 the share was a little bit lower, 0.087 %.

The biggest difference between the planned and real revenues was in 2008. The estimate value was 1.8 billion higher than in reality. In 2009 the difference decreased to 1 billion CZK and in 2010 the estimate number was almost identical with reality.

All phases of the tax reform should be revenue-neutral. It would reduce the tax burden on labour and increase the tax burden in the area of indirect (excise) taxes; it means implementation of the environmental taxes. The reduction of the tax burden on labour would be realized by the decreasing income tax and the rates of the social security up to 1.5 % for employees and 3 % for employers.

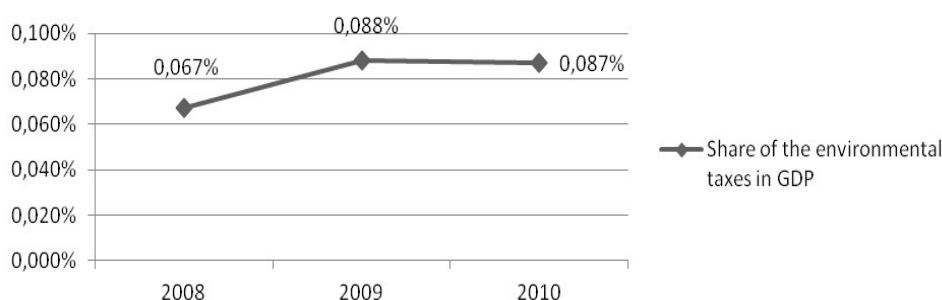


Fig. 2 Share of environmental taxes in GDP in 2008 – 2010 [own calculations]

Tab. 2 Summary of changes in the tax burden of labour [own treatment]

Year	Social security	Income taxes
2008	-	Lowering the tax rate on corporate income from 24 % to 21 % Unification of the differentiated tax rate on the personal income to 15%
2009	Reduction of social security contributions by 1.5 % for employees and by 1 % for employers. Totally by 2.5 %	Lowering the tax rate on corporate income from 21% to 20 %

The most remarkable changes in social security occurred in 2009, when the contribution was totally reduced by 2.5 %. The tax rate on corporate income was gradually reduced from 24 % to 20 % in 2009.

Revenues from the social security - pension contributions, health insurance and contributions to the state employment policy (for simplicity further called social security) are shown in the Tab. 3.

Tab. 3 Social security revenues [5]

Description/Year	2008	2009	2010
Social security revenues (in billion CZK)	375.4	337.8	346.1
Number of payers	4,978,920	4,905,021	5,011,797
Conversion to 1 taxpayer	75,397	68,868	69,057

In 2008 the social security revenues were 375.4 billion CZK. In the following year there was a planned reduction of the rate of the social security totally by 2.5 %. The social security revenues were 337.8 billion CZK, it is 37.6 billion CZK less than the previous year. In 2010 the revenues were 346.1 billion CZK, more than in 2009 but less than 2008 by 29.3 billion CZK.

Also after the conversion of the social security revenues to 1 payer we can see the decrease in revenues in 2009 and 2010 in comparison with 2008.

Environmental taxes were implemented in the Czech Republic in 2008. In the following year the social security rates were reduced in order to ensure the tax neutrality of the reform. In 2008, 2009 and 2010 the revenues from the environmental taxes reached 8.9 billion CZK. In 2009 the revenues from the social security were lower by 37,6 billion CZK than in the previous year as a result of the reduction of the rates. And in 2010 it was also lower by 29.3 billion CZK.

The effects of the reduction of the tax rates on corporate income and the unification of the differentiated tax rates on personal income to the tax revenues are shown in *Tab. 4*.

Tab. 4 Development of collection of income taxes in the Czech Republic in 2005-2009 (in thousands CZK)[6]

Tax/Year	2005	2006	2007	2008	2009
Personal income	144,829	141,773	166,418	187,621	127,144
Corporate income	142,431	136,783	151,462	143,315	127,547

Revenues from corporate income taxes were increasing in the Czech Republic (except a slight decrease in 2006) up to 2008. In 2009 there was a sharp decline in revenue from this tax due to the lower tax rates on corporate income. The revenue from personal income tax has already decreased in 2008, when the differentiated tax rate was unified.

Development of total revenues from taxes on income in the Czech Republic is shown in *Fig. 3*.

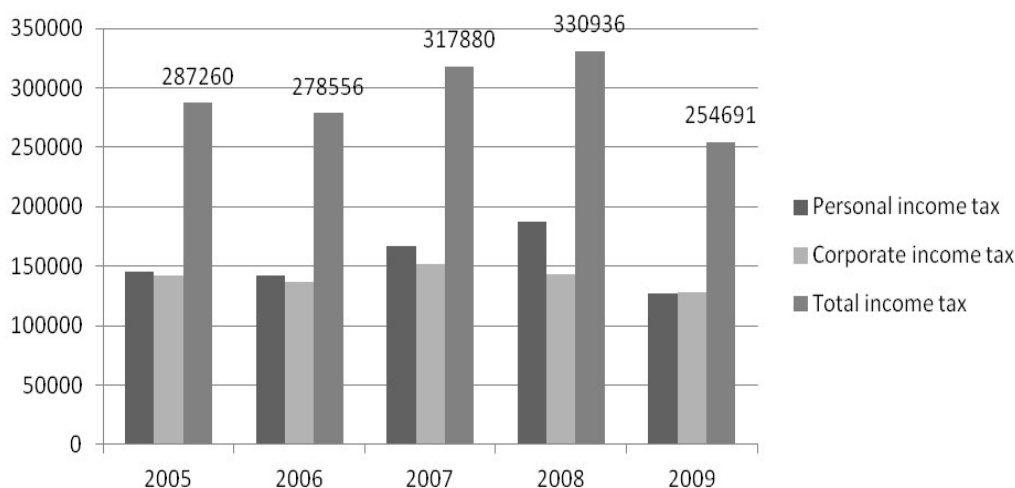


Fig. 3 The development of tax collection in the Czech Republic in 2005-2009 (in thousands CZK)[6]

Total revenues from income taxes had an upward trend up to 2008 (except of 2006, there was a slight decrease). In 2009 the largest decline was recorded in the collection of this tax.

Within the implementation of the ecological tax reform in the Czech Republic, the tax neutrality should be observed. Increasing the tax burden due to new environmental taxes should be compensated by reducing labour taxation. From the present results of the reform it can be assumed that the tax neutrality is not fully kept. The environmental taxes implemented in 2008 did not reach the revenues that had been planned and reducing of the tax burden has been largely observed. Although the social security rates have been reduced less than it was planned, the total reducing of the tax burden was larger than the revenue from the new environmental taxes.

2 Environmental accounting

The importance of environmental accounting, in parallel with an interest in environment and liability for damages, have been growing recently. Compensation for damages needs a strict definition of activities which have an influence on the environment, determination of the extent of damages, evaluation of damages and reporting. Currently the environmental protection has prevailed in the so called post form i.e. penalties, fees and taxes from the

caused consequences. For the future it is important to prevent environmental damages. Environmental accounting helps quantify and evaluate environmental processes, capture these processes on the corresponding accounts, and it reports the results about development of the environmental performance.

Through environmental accounting we can obtain information on the macroeconomic and microeconomic levels. The term “environmental accounting” is not officially defined. Usually we can find the following definitions.

The system of Environmental – Economic accounts (SEEA) serves as a source of information about consumption of the national nature renewable and nonrenewable resources. Often it is determined as nature sources accounting. SEEA includes the national economy.

The environmental management accounting (EMA) can be defined as a part of management which identifies, gathers, estimates, analyses, reports and presents information about material and energetic flows, environmental costs and other value expressed types of information. EMA works with information about separate business units. [7]

2.1 Environmental accounting – the macroeconomic perspective

Environmental accounting was founded as a reaction to the change of economic trends towards the sustainable development. Promotion of the sustainable development is dependent a lot on the development of information systems. The basic information system in the Czech Republic is called the system of the national accounts (SNA). This system is formed by a framework of collection and presentation of economic information, and it generates materials for the economic analysis and for the decision-making process. SNA captures flows of goods and services, and the capital stock used for production of these goods and services. The environmental and economic accounting (SEEA) is a satellite account to the system of the national accounts. SEEA allows the inclusion of the environmental aspect into the SNA. The environmental and economic accounting serves as a source of assessment of the situation and formulation of suggestions for possible solutions to environmental problems. [9, 8]

SEEA includes the following parts:

1. *Expenditure account for the protection of the environment* – This part of the SEEA provides information about expenditure for environmental protection, quantifies and identifies the costs used in individual sectors of economy. There are costs which affect competitiveness and performance of individual sectors. These costs are caused by legislative regulations and economic measures in environmental protection.

2. *Accounts of loss potential of the environment* – This part of the SEEA is divided into two subcategories: "use of natural resources" and "degradation and pollution of the environment".

This part of SEEA provides information for shaping the national economic policy based on the modeling negative impacts on the environment.

The information system SEEA simplifies the recognition of main environmental problems and their assignment to the relevant economic activities. The information from SEEA serves to create standards and limits in the environment. The main target is a detection of environmental problems and identification of priorities for their solutions. When the industrial classification of economic activities is used, we can determine a sector which derives and degrades the nature resources. The information from SEEA can be used as an international management instrument used mainly for assessment of emissions and waste flows between neighboring states. [9]

2.2 Environmental accounting – the microeconomic perspective

The environmental management accounting is a voluntary activity and we can include it into the voluntary instruments of the national environmental policy. These voluntary instruments are defined in the following text. [10]

2.2.1 Voluntary instruments of the national environmental policy

Voluntary instruments are activities which reduce a negative impact of business units and their enterprises. Instruments are implemented voluntarily beyond the legislative requirements. Among the voluntary instruments we include technological innovations, new managements systems, new approaches to supporting economic growth, competitiveness, profitability, etc.

The following voluntary instruments are currently used in the Czech Republic:

The environmental management and audit scheme (EMAS) is a way for implementing the environmental management system into the business unit. This is a business management tool, including the requirements for the environmental protection into the company strategy.

The environmental accounting relates to the approval of the sustainable development strategy. The environmental accounting can be applied at the macroeconomic level and at the microeconomic level too. From the macroeconomic perspective, the environmental accounting presents information about the national environmental situation and about the national economic performance. From the microeconomic perspective, the environmental accounting provides information which helps to the decision making process in a company, informs external and internal users and supports environmental management.

The cleaner production is a strategy eliminating the causes of the environmental problems at the enterprise level. It is a prevention method for these problems and it minimizes them.

The environmental labelling is based on the ISO 14020. Basically it is an assessment of product proprieties and their impact on the environment.¹ [7]The instrument, which isn't present in the national environment policy (the documents from 2001) is EMS – *The environmental management system*. This system is based on the ISO 14000. It says, how companies could formulate their environmental policy, measures, plans and goals and harmonize the achieving this goals. The basic EMS requirement is implementing an EMS, document, promote, maintain and continuously improc the environmental profile of the company. [12]

Usage of these tools at the enterprise level is of great importance; not only that there is less environmental impact, but the company is also becoming more competitive with a better image, making it more interesting for investors. The application of voluntary instruments can also lead to the reduction of operating costs. [7]

2.2.2 Environmental management accounting

The environmental accounting from a microeconomic perspective or the environmental management accounting (EMA) is similar to the national environmental accounting, but used at the enterprise level. EMA is a management instrument that allows decision-making in the

¹ Other voluntary instruments of the national environmental policy, but unused at microeconomic perspective: *The friendly public administration* supports the state or government purchases which meet the environmental requirements. *The voluntary agreements* are contractual agreements and commitments of businesses to the state, binding to the fulfillment of obligations in the excess of applicable laws.

areas of the environmental policy. It is in relation to the national environmental policy. The information resulting from EMA is meant for internal (management) and external users. That information is used in environmental reports about the company activities for the public, suppliers, customers, employees, investors, etc. The great advantage of EMA is its universality. EMA can be used in a small or large company; in various industries and services it can be applied on the whole production process or only one product. Business targets and needs are a reflection of the used form of EMA.

The benefits resulting from EMA are unambiguous. EMA helps to make better use of materials and energy, and this leads to a reduction in operating costs and a better economic performance of a company. EMA provides efficient management and monitoring of environmental costs of business processes, and identifies the environmental problems affecting the business. It can also help to a better implementation of legal regulations related to the environmental protection and to the improvement of the company image or competitiveness. As a result of the more efficient use of nature resources, more goods and services can be produced while using a smaller volume of material, energy, water and waste. The effectiveness of management grows and the impacts of the company activities on environment decreases. [11]

3 Environmental taxes and fees in the environmental accounting

3.1 Environmental taxes – the macroeconomic perspective

The environmental policy instruments – the environmental taxes reform and environmental accounting were defined above. Now we will classify the status of the environmental taxes in the system of environmental accounting and their relations.

The definition of the environmental taxes generated by the system of the national accounts is different from the legislative definition. The SNA definition enables an international comparison and connection with the data flowing from the national accounts in the system of the environmental and economic accounting. The national accounts divide environmental taxes into three basic categories: the taxes on production and imports, the current taxes on income or property, and the taxes on capital.

The following table illustrates the SEEA classification of the environmental taxes.

Tab. 5 The classification of environmental taxes [9]

Type of tax	SEEA classification
Energetic products Import or sale of vehicles Agricultural inputs (fertilizers, pesticides) Individual products (packaging, batteries, tyres, lubricating oil, etc.)	Taxes on products
Measured or estimated emissions to air, water, discharged waste water, waste Annual vehicle taxes Noise	Other taxes in production (if paid by the manufacturer) Other current taxes on income or assets (if they are paid by households)

In the framework of SEEA, the environmental taxes are sorted on the account of expenditure on the environmental protection. For the purpose of this account the term “specific taxes” is used. Specific taxes participate in funding of the environmental protection. Funds raised through these taxes are used for production subsidies and services for the environmental protection, the financing of investment grants and non-market activities in the environmental protection. [9]

3.2 Environmental taxes – the microeconomic perspective

The financial accounting classifies the environmental taxes as costs; the environmental management accounting classifies the environmental taxes as costs too. For the EMA definition of costs we must include impacts of business activities, products and services on the environment. We must include all significant items. This is reflected in the environmental accounts in the chart of the company.

In the case of the financial accounting, the environmental taxes are assigned with the accounting class number 5 – exactly 538 – Other taxes and fees. This account includes gift and inheritance taxes, taxes on the transfer of property and consumption and environmental taxes. The information coming from the financial accounting is not sufficient for environmental management. The environmental taxes are charged together with other taxes. It is not possible to observe the costs arising from the environmental taxes separately. That is why the environmental management accounting defines directly the environmental costs and divides them to the following categories (according to the methodical instruction for applications of EMA by the Ministry of the Environment of the Czech Republic):

- waste management, waste water and emissions to the air,
- environmental management and pollution prevention,
- price of the material contained in the non-production output,
- costs of the non-product output.

Tab. 6 Classification of environmental costs [10]

Account and accounting group in financial accounting		EMA classification of costs
53	Taxes and fees	
531	Road tax	-
532	Property tax	-
538	Other taxes and fees	a) Basic fees for the air pollution b) Basic fees for the storage, collection, sorting and disposal of waste c) Fees for use of the sewerage network d) Fees for the air pollution e) Environmental tax

The environmental taxes are sorted on analytical accounts, which are a part of the first category – waste management, waste water and emissions to the air. This account includes various kinds of environmental fees and environmental taxes (from natural gas, solid fuel, electricity). The binding form of the chart of accounts is defined according to the Act No. 563/1991 Coll. This chart must be followed by entities. EMA belongs to the national environmental policy and voluntary instruments. The division of costs on analytical accounts is voluntary too. EMA is dependent on internal criteria and needs of management. [10]

Conclusion

At present, the impact of business units on the environment is frequently mentioned. The ecological tax reform is in full swing; new taxes, fees and emission allowances are created. But we cannot only punish the damage, we must prevent it. The government has prepared a document called the National environmental policy, which offers many possible instruments for affecting the environmental policy. It should start from the source of pollution and find its ways to prevent pollution. Environmental accounting is a very suitable instrument for this. SEEA and EMA provide environmental information about business units, production

processes, and single products, and at the macroeconomic level also about economy of individual countries. Due to this there is a possibility to observe the causes of damage and exceeded environmental costs, and to and prevent their occurrence.

SEEA and EMA appear to be a suitable instrument for the regulation of the environmental performance of business units. For future development, it is important to take EMA into legal rights and to unify it. The information from EMA would be more comparable and with a better information value.

The ecological tax reform began in the Czech Republic in 2008, when the environmental taxes were introduced. In the early years of the introduction of the environmental taxes, the revenues from these taxes were significantly smaller than estimates. In 2010 the revenue from the environmental taxes was closer to the estimates. Also, the proportion of the revenue from the environmental taxes on the GDP in the Czech Republic was lower than originally estimated. The ecological tax reform was revised to meet the fiscal neutrality of taxation within the newly introduced environmental taxes to be offset by reducing labour taxation. The most fundamental measure is a reduction of the social insurance by 2.5 % in 2009 and a reduction of the tax rates on income tax. The reduction of income taxes was bigger than revenues from the environmental taxes. The financial neutrality was not fully respected. The Czech Republic is in the second phase of its ecological tax reform; after the third phase it will be possible to evaluate the whole reform and present the results.

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ENVIRONMENTÁLNÍ POLITIKA ČR

K ochraně životního prostředí slouží velká řada environmentálních nástrojů, ať již zákonných či dobrovolných. Cílem článku je definovat environmentální politiku ČR, klasifikovat její nástroje a podrobněji se zaměřit na některé z nich. Nejprve článek klasifikuje environmentální politiku státu z hlediska dokumentu o Státní politice životního prostředí ČR a vyjmenovává environmentální nástroje, které dokument stanovuje. Dále se článek zaměřuje na zhodnocení dosavadního průběhu Ekologické daňové reformy, jako jednoho z nástrojů ovlivňujících životní prostředí v rámci environmentální politiky státu. V poslední části se článek podrobněji zabývá environmentálním účetnictvím, jako dobrovolným nástrojem státní politiky životního prostředí a to jak z mikroekonomického hlediska, tak z hlediska makroekonomického.

POLITYKA ŚRODOWISKOWA REPUBLIKI CZESKIEJ

Do celův ochrany środowiska służy wiele narzędzi środowiskowych, wynikających z przepisów prawa lub podejmowanych dobrowolnie. Celem artykułu jest zdefiniowanie polityki środowiskowej RCz, klasyfikacja jej narzędzi oraz szczegółowa analiza niektórych spośród nich. W pierwszej kolejności w artykule sklasyfikowano politykę środowiskową państwa z punktu widzenia dokumentu Państwowej Polityki Środowiskowej RCz oraz wymieniono narzędzia środowiskowe wskazane w tym dokumencie. Następnie skupiono się na ocenie dotychczasowego przebiegu Ekologicznej Reformy Podatkowej, będącej jednym z narzędzi wpływających na środowisko naturalne w ramach polityki środowiskowej państwa. W ostatniej części artykułu przedstawiono szczegółowo rachunkowość środowiskową, będącą dobrowolnym narzędziem państwowej polityki środowiskowej, ujmując ją zarówno w aspekcie mikroekonomicznym, jak i makroekonomicznym.

UMWELTPOLITIK

Um die Umwelt zu erhalten, müssen wir die negativen Umweltauswirkungen identifizieren und kontrollieren und auch vermeiden. Für den Umweltschutz gibt es viele Instrumente, nicht nur gesetzliche, sondern auch freiwillige. Das Ziel des Artikels ist es, die Umweltpolitik der Tschechischen Republik zu definieren, ihre Instrumente zu klassifizieren und manche im Detail zu beschreiben. Am Anfang erklärt der Artikel die Staatsumweltpolitik aus der Sicht des Dokuments „Die Staatsumweltpolitik der Tschechischen Republik“ und zählt die Instrumente auf, die das Dokument festsetzt. Weiter beschreibt der Artikel die Bewertung des ökologischen und steuerlichen Reformprozesses als ein Instrument, das die Umwelt im Rahmen der Umweltpolitik beeinflusst. Im letzten Teil konzentriert sich der Artikel im Detail auf die Umweltbuchhaltung als eines der freiwilligen Instrumente der Umweltstaatspolitik aus makro- und mikrowirtschaftlicher Sicht.