

## ENERGY TAXATION AND ITS PROBLEMS OF REGULATION

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**ABSTRACT:** *The study analyses the questions of the energy taxation within the environmental tax regulation, as a special area of the environmental politics regulation. The author demonstrates the development and the role of the energy tax in the environmental policy. The energy tax is one of the most harmonized spheres of the European taxation rules.*

*The harmonization with the single directive of the European Union come true not a long time ago, that is why the analysis of the experiences is important before the introduction of the regulation. Certain countries have applied the energy tax before the introduction of the directive. The study pans out about the experiences of regulation up to the present and the prospective changes of the regulation in the future.*

**KEYWORDS:** *energy tax, taxes, environmental, European taxes, environmental taxes*

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