

THE PLACE AND ROLE OF ENVIRONMENTAL TAXES IN THE HUNGARIAN, SLOVAK AND CZECH TAX SYSTEMS

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ABSTRACT: *The present paper aims to review the issue of environmental taxation in three Central European countries, namely Hungary, Slovakia, and the Czech Republic. The examination of these countries is of a particular importance, as they share similar historical backgrounds and have all experienced environmental damage caused by large companies of the socialist era recently. Additionally, these countries are facing new environmental challenges due to re-industrialization. Therefore, it is worth examining the legal solutions each country applies in this area, whether they have well-established and crystallized regulations, and to what extent the legislator is concerned about the issue of environmental taxation.*

KEYWORDS: *environmental taxes; tax system; Hungary; Slovakia; the Czech Republic*
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