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Policy Issues and Consequences of Environmental Tax Reform Implementation in the Czech Republic

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Optimal policy design should maximize environmental benefits and minimize negative impacts of the environmental tax reform (ETR) on economy and society. Both researchers and policy makers are interested in potential impacts of ETR implementation as perceived by the relevant stakeholders. Qualitative research methodology was used for answering the key research questions. The aim of this paper is (1) to bring a brief information on the history of introducing environmental charges and taxes in the Czech Republic, (2) to bring an overview of the main results of qualitative research focused on ETR perceptions conducted abroad, (3) to discover practical barriers and obstacles in the process of ETR implementation in the Czech Republic perceived by key stakeholders and (4) to make an attempt on formulation of recommendations for the ETR implementation process in the Czech Republic.

Keywords: [Czech Republic](#), [Environmental charges](#), [Environmental policy tools](#), [Environmental tax reform](#), [Qualitative research](#), [Stakeholders](#)

JEL Classification: [H23](#)

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