

## ECOTAX RATES IN CZECH REPUBLIC

Environmental tax rates in the Czech Republic:

| Name                                                  | Type       | General tax-base                              | Specific tax-base                                     | Tax rate national currency | Tax rate - Euro     |
|-------------------------------------------------------|------------|-----------------------------------------------|-------------------------------------------------------|----------------------------|---------------------|
|                                                       |            |                                               |                                                       |                            |                     |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Ammonia                                               | 1000.00 CZK per tonne      | 31.36 € per tonne   |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Carbon monoxide                                       | 600.00 CZK per tonne.      | 18.81 € per tonne.  |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Heavy metals                                          | 20000.00 CZK per tonne     | 627.14 € per tonne  |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Hydrocarbons                                          | 20000.00 CZK per tonne.    | 627.14 € per tonne. |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Methane                                               | 1000.00 CZK per tonne      | 31.36 € per tonne   |
| Air pollution fee                                     | Tax        | Measured or estimated NOx emissions           | Nitrogen oxides                                       | 800.00 CZK per tonne.      | 25.09 € per tonne.  |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Other polluting substances, class I.                  | 20000.00 CZK per tonne.    | 627.14 € per tonne. |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Other polluting substances, class II.                 | 10000.00 CZK per tonne.    | 313.57 € per tonne. |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Solid emissions (particulates)                        | 3000.00 CZK per tonne.     | 94.07 € per tonne.  |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Sulphur dioxide                                       | 1000.00 CZK per tonne.     | 31.36 € per tonne.  |
| Air pollution fee                                     | Tax        | Other measured or estimated emissions to air  | Volatile organic compounds                            | 2000.00 CZK per tonne      | 62.71 € per tonne   |
| Charge for removal of land from the agricultural land | Fee/Charge | Management of land, soil and forest resources | Charge for removal of land from the agricultural land | Complex formula            | Complex formula     |

|                                                  |            |                                              |                                                          |                                                                                                                                                                                                 |                                                                     |
|--------------------------------------------------|------------|----------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| fund                                             |            |                                              |                                                          |                                                                                                                                                                                                 |                                                                     |
| Charge for withdrawal of groundwater             | Fee/Charge | Management of water resources                | Underground water abstractions for drinking water supply | 2.00 CZK per m3.                                                                                                                                                                                | 0.06 € per m3.                                                      |
| Charge for withdrawal of groundwater             | Fee/Charge | Management of water resources                | Underground water abstractions for other purposes        | 3.00 CZK per m3                                                                                                                                                                                 | 0.09 € per m3.                                                      |
| Charge on municipal waste collection / treatment | Fee/Charge | Waste management - in general                | Collection of municipal waste                            | according to expected costs of municipality (Waste Law) or up to 500 CZK/person/year (Local Charges Law), municipality can choose one type of charge or can also use a contractual relationship | up to 15.68€ per person/year                                        |
| Excises on hydrocarbon fuels and lubricants      | Tax        | Other energy products for transport purposes | Biodiesel                                                | Only the diesel part in the mixture is taxed, at the ordinary rate.                                                                                                                             | Only the diesel part in the mixture is taxed, at the ordinary rate. |
| Excises on hydrocarbon fuels and lubricants      | Tax        | District heat production                     | CNG for heating purposes                                 | 0.00 CZK per tonne                                                                                                                                                                              | 0.00 EUR per tonne                                                  |
| Excises on hydrocarbon fuels and lubricants      | Tax        | Other fuels for stationary purposes          | CNG for other purposes                                   | 387.00 CZK per tonne                                                                                                                                                                            | 12.14 EUR per tonne                                                 |
| Excises on hydrocarbon fuels and lubricants      | Tax        | Other energy products for transport purposes | CNG for transportation purposes                          | 3355.00 CZK per tonne                                                                                                                                                                           | 105.20 EUR per tonne                                                |
| Excises on hydrocarbon fuels and lubricants      | Tax        | Heavy fuel oil                               | Heavy heating oil                                        | 472.00 CZK per tonne                                                                                                                                                                            | 14.80 EUR per tonne                                                 |
| Excises on hydrocarbon fuels and lubricants      | Tax        | District heat production                     | LPG for heating purposes                                 | 0.00 CZK per tonne                                                                                                                                                                              | 0.00 EUR per tonne                                                  |
| Excises on hydrocarbon fuels and lubricants      | Tax        | Other fuels for stationary purposes          | LPG for other purposes                                   | 1290.00 CZK per tonne                                                                                                                                                                           | 40.45 EUR per tonne                                                 |

|                                                                                       |            |                                                |                                                                               |                              |                     |
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| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Other energy products for transport purposes   | LPG for transportation purposes                                               | 3933.00 CZK per tonne.       | 123.33 € per tonne. |
| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Other fuels for stationary purposes            | Lubricating oils and other oils - not abusive                                 | 0.00                         | 0.00                |
| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Other fuels for stationary purposes            | Lubricating oils and other oils - other                                       | 9950.00 CZK per 1000 litre.  | 0.31 € per litre.   |
| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Heavy fuel oil                                 | Middle and heavy gas oils                                                     | 9950.00 CZK per 1000 l       | 312.00 € per 1000 l |
| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Unleaded petrol                                | Motor car petrol and aircraft petrol                                          | 11840.00 CZK per 1000 litre. | 0.37 € per litre.   |
| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Leaded petrol                                  | Motor car petrol and aircraft petrol - leaded                                 | 13710.00 CZK per 1000 l      | 0.43 € per litre.   |
| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Diesel                                         | Motor oils (diesel) and petroleum                                             | 9950.00 CZK per 1000 litre.  | 0.31 € per litre.   |
| Excises on hydrocarbon fuels and lubricants                                           | Tax        | Other energy products for transport purposes   | Petroleum spirits                                                             | 10840.00 CZK per 1000 litre. | 0.34 € per litre.   |
| Fee for permitted discharge of waste water into groundwater                           | Fee/Charge | Management of water resources                  | Permitted discharge of waste water into groundwater                           | 3500.00 CZK per year         | 109.75 € per year   |
| Fee for support of collecting, processing, use and removal of end-of-life automobiles | Fee/Charge | Waste management - individual products         | Support of collecting, processing, use and removal of end-of-life automobiles | 5000.00 CZK per car          | 156.78 € per car    |
| Fee for the discharge of waste water into surface water                               | Fee/Charge | Other measured or estimated effluents to water | Amount of waste water                                                         | 0.10 CZK per m3.             | 0.00 € per m3.      |
| Fee for the discharge of waste water into surface water                               | Fee/Charge | Other measured or estimated effluents to water | Emissions of absorbed or organically bounded halogens                         | 300.00 CZK per kg.           | 9.41 € per kg.      |
| Fee for the dis-                                                                      | Fee/Charge | Other measured                                 | Emissions of                                                                  | 4000.00 CZK                  | 125.43 € per kg.    |

|                                                         |            |                                                                    |                                                                                                |                                                               |                                                               |
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| charge of waste water into surface water                |            | or estimated effluents to water                                    | cadmium                                                                                        | per kg.                                                       |                                                               |
| Fee for the discharge of waste water into surface water | Fee/Charge | Other measured or estimated effluents to water                     | Emissions of dissolved inorganic salts                                                         | 0.50 CZK per kg.                                              | 0.02 € per kg.                                                |
| Fee for the discharge of waste water into surface water | Fee/Charge | Other measured or estimated effluents to water                     | Emissions of mercury                                                                           | 20000.00 CZK per kg.                                          | 627.14 € per kg.                                              |
| Fee for the discharge of waste water into surface water | Fee/Charge | Measured or estimated effluents of oxy-dizeable matters (BOD, COD) | Emissions of organic substances, non-treated waste water                                       | 16.00 CZK per kg.                                             | 0.56 € per kg.                                                |
| Fee for the discharge of waste water into surface water | Fee/Charge | Measured or estimated effluents of oxy-dizeable matters (BOD, COD) | Emissions of organic substances, treated waste water                                           | 8.00 CZK per kg.                                              | 0.25 € per kg.                                                |
| Fee for the discharge of waste water into surface water | Fee/Charge | Other measured or estimated effluents to water                     | Emissions of organic substances, treated waste water from pulp and textile production          | 3.00 CZK per kg.                                              | 0.09 € per kg.                                                |
| Fee for the discharge of waste water into surface water | Fee/Charge | Other measured or estimated effluents to water                     | Emissions of phosphor                                                                          | 70.00 CZK per kg.                                             | 2.19 € per kg.                                                |
| Fee for the discharge of waste water into surface water | Fee/Charge | Other measured or estimated effluents to water                     | Emissions of un-dissolved substances                                                           | 2.00 CZK per kg.                                              | 0.06 € per kg.                                                |
| Fee for the withdrawal of forest land                   | Fee/Charge | Management of land, soil and forest resources                      | Permanent withdrawal of land from forestry - economic forests                                  | (1.4 * yearly wood production [in m3]*price per m3)/0.02      | (1.4 * yearly wood production [in m3]*price per m3)/0.02      |
| Fee for the withdrawal of forest land                   | Fee/Charge | Management of land, soil and forest resources                      | Permanent withdrawal of land from forestry - forests in protected areas, in spa and urban sur- | ((2 to 5) * yearly wood production [in m3]*price per m3)/0.02 | ((2 to 5) * yearly wood production [in m3]*price per m3)/0.02 |

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|                                                                                         |            |                                                                    | roundings or with intensive environmental functions                                                                         |                                                                                                     |                                                                                                     |
| Fee for the withdrawal of forest land                                                   | Fee/Charge | Management of land, soil and forest resources                      | Permanent withdrawal of land from forestry - protected forests in national parks, natural reserves, in high mountains, etc. | $((2 \text{ to } 5) * \text{yearly wood production [in m}^3\text{]} * \text{price per m}^3) / 0.02$ | $((2 \text{ to } 5) * \text{yearly wood production [in m}^3\text{]} * \text{price per m}^3) / 0.02$ |
| Highway fee                                                                             | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of highways by transport vehicles weighing between 3.5 and 12 tons.                                                 | 6000.00 CZK per year.                                                                               | 188.14 € per year.                                                                                  |
| Highway fee                                                                             | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of highways by transport vehicles weighing more than 12 tons.                                                       | 12000.00 CZK per year.                                                                              | 376.28 € per year.                                                                                  |
| Highway fee                                                                             | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of highways by transport vehicles weighing up to 3.5 tons.                                                          | 800.00 CZK per year.                                                                                | 25.09 € per year.                                                                                   |
| Motor vehicle entry fee                                                                 | Fee/Charge | Transport - Registration or use of motor vehicles, recurrent taxes | The entry of a motor vehicle in a given town                                                                                | Varies between municipalities, max 20 CZK per day.                                                  | Varies between municipalities, max 0.63€ per day.                                                   |
| Payments for mineral extraction                                                         | Fee/Charge | Management of land, soil and forest resources                      | Mineral extraction                                                                                                          | Up to 10 % of market price of mineral resources.                                                    | Up to 10 % of market price of mineral resources.                                                    |
| Payments for production and import of controlled substances (ozone depleting chemicals) | Tax        | Ozone depleting substances                                         | Controlled substances                                                                                                       | 400.00 CZK per kg                                                                                   | 12.54 € per kg.                                                                                     |
| Payments for use of mining                                                              | Fee/Charge | Management of land, soil and fo-                                   | Use of mining space area                                                                                                    | 10000.00 CZK per km <sup>2</sup> (2000                                                              | 313.57 € per km <sup>2</sup> (62.70€ for                                                            |

|                                            |            |                                                                    |                                                                             |                                |                             |
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| space area                                 |            | forest resources                                                   |                                                                             | CZK for up to 2 ha of area).   | up to 2 ha of area).        |
| Radioactive waste fee                      | Fee/Charge | Electricity production                                             | Electricity produced in a nuclear power plant                               | 50.00 CZK per MWh.             | 1.57 € per MWh.             |
| Radioactive waste fee                      | Fee/Charge | Electricity production                                             | research nuclear reactors                                                   | 15.00 CZK per MWh              |                             |
| Registration and record fees for packaging | Fee/Charge | Administrative tasks related to environmental policy               | record fee                                                                  | 800.00 CZK per person per year | 25.09 € per person per year |
| Registration and record fees for packaging | Fee/Charge | Administrative tasks related to environmental policy               | Registration fee                                                            | 2000.00 CZK per person         | 62.71 € per person          |
| Road tax (commercial)                      | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of a passenger car with cylinder capacity above 3000 ccm            | 4200.00 CZK per year.          | 131.70 € per year.          |
| Road tax (commercial)                      | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of a passenger car with cylinder capacity between 1251 and 1500 ccm | 2400.00 CZK per year.          | 75.26 € per year.           |
| Road tax (commercial)                      | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of a passenger car with cylinder capacity between 1501 and 2000 ccm | 3000.00 CZK per year.          | 94.07 € per year.           |
| Road tax (commercial)                      | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of a passenger car with cylinder capacity between 2001 and 3000 ccm | 3600.00 CZK per year.          | 112.88 € per year.          |
| Road tax (commercial)                      | Tax        | Transport - Registration or use of motor vehicles, recurrent taxes | The use of a passenger car with cylinder capacity between 801 and 1250 ccm  | 1800.00 CZK per year.          | 56.44 € per year.           |
| Road tax (commercial)                      | Tax        | Transport - Registration or use of motor vehicles                  | The use of a passenger car with cylinder                                    | 1200.00 CZK per year.          | 37.63 € per year.           |

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|                       |     | cles, recurrent taxes                                              | capacity less than 800 ccm                                               |                        |                    |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 1 axle, weighing between 1 and 2 tonnes    | 2700.00 CZK per year.  | 84.66 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 1 axle, weighing between 2 and 3.5 tonnes  | 3900.00 CZK per year.  | 122.29 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 1 axle, weighing between 3.5 and 5 tonnes  | 5400.00 CZK per year.  | 169.33 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 1 axle, weighing between 5 and 6.5 tonnes  | 6900.00 CZK per year.  | 216.36 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 1 axle, weighing between 6.5 and 8 tonnes  | 8400.00 CZK per year.  | 263.40 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 1 axle, weighing less than 1 tonne         | 1800.00 CZK per year.  | 56.44 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 1 axle, weighing more than 8 tonnes        | 9600.00 CZK per year.  | 301.03 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 1 and 2 tonnes   | 2400.00 CZK per year.  | 75.26 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 11 and 12 tonnes | 10800.00 CZK per year. | 338.65 € per year. |
| Road tax              | Tax | Transport - Reg-                                                   | The use of other                                                         | 12600.00 CZK           | 395.10 € per       |

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| (commercial)          |     | istration or use of motor vehicles, recurrent taxes                | vehicle with 2 axles, weighing between 12 and 13 tonnes                  | per year.              | year.               |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 13 and 14 tonnes | 14700.00 CZK per year. | 460.95 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 14 and 15 tonnes | 16500.00 CZK per year. | 517.39 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 15 and 18 tonnes | 23700.00 CZK per year. | 743.16 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 18 and 21 tonnes | 29100.00 CZK per year. | 912.48 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 2 and 3.5 tonnes | 3600.00 CZK per year.  | 112.88 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 21 and 24 tonnes | 35100.00 CZK per year. | 1100.62 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 24 and 27 tonnes | 40500.00 CZK per year. | 1269.95 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 3.5 and 5 tonnes | 4800.00 CZK per year.  | 150.51 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent       | The use of other vehicle with 2 axles, weighing between 5 and            | 6000.00 CZK per year.  | 188.14 € per year.  |



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|                       |     | taxes                                                              | 6.5 tonnes                                                                |                        |                     |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 6.5 and 8 tonnes  | 7200.00 CZK per year.  | 225.77 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 8 and 9.5 tonnes  | 8400.00 CZK per year.  | 263.40 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing between 9.5 and 11 tonnes | 9600.00 CZK per year.  | 301.03 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing less than 1 tonne         | 1800.00 CZK per year.  | 56.44 € per year.   |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 2 axles, weighing more than 27 tonnes       | 46200.00 CZK per year. | 1448.68 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 1 and 3.5 tonnes  | 2400.00 CZK per year.  | 75.26 € per year.   |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 11 and 13 tonnes  | 8400.00 CZK per year.  | 263.40 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 13 and 15 tonnes  | 10500.00 CZK per year. | 329.25 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 15 and 17 tonnes  | 13200.00 CZK per year. | 413.91 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use                                    | The use of other vehicle with 3                                           | 15900.00 CZK per year. | 467.13 € per year.  |

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|                       |     | of motor vehicles, recurrent taxes                                 | axles, weighing between 17 and 19 tonnes                                  |                        |                     |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 19 and 21 tonnes  | 17400.00 CZK per year. | 545.61 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 21 and 23 tonnes  | 21300.00 CZK per year. | 667.90 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 23 and 26 tonnes  | 27300.00 CZK per year. | 856.04 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 26 and 31 tonnes  | 36600.00 CZK per year. | 1147.66 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 3.5 and 6 tonnes  | 3600.00 CZK per year.  | 112.88 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 31 and 36 tonnes  | 43500.00 CZK per year. | 1364.02 € per year. |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 6 and 8.5 tonnes  | 6000.00 CZK per year.  | 188.14 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing between 8.5 and 11 tonnes | 7200.00 CZK per year.  | 225.77 € per year.  |
| Road tax (commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing less than 1 tonne         | 1800.00 CZK per year.  | 56.44 € per year.   |

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| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 3 axles, weighing more than 36 tonnes      | 50400.00 CZK per year. | 1580.38 € per year. |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing between 18 and 21 tonnes | 10500.00 CZK per year. | 329.25 € per year.  |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing between 21 and 23 tonnes | 14100.00 CZK per year. | 414.25 € per year.  |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing between 23 and 25 tonnes | 17700.00 CZK per year. | 555.02 € per year.  |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing between 25 and 27 tonnes | 22200.00 CZK per year. | 696.12 € per year.  |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing between 27 and 29 tonnes | 28200.00 CZK per year. | 884.26 € per year.  |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing between 29 and 32 tonnes | 33300.00 CZK per year. | 1044.18 € per year. |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing between 32 and 36 tonnes | 39300.00 CZK per year. | 1232.32 € per year. |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, recurrent taxes | The use of other vehicle with 4 axles, weighing less than 18 tonnes      | 8400.00 CZK per year.  | 263.40 € per year.  |
| Road tax<br>(commercial) | Tax | Transport - Registration or use of motor vehicles, re-             | The use of other vehicle with 4 axles, weighing                          | 44100.00 CZK per year. | 1382.84 € per year. |

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|                                                                    |            | current taxes                 | more than 36 tonnes                         |                                                                                      |                                                                                      |
| User charge for water supply and for sewerage and sewage treatment | Fee/Charge | Management of water resources | Water supply, sewerage and sewage treatment | On average about 40 CZK per m3, levied as a surcharge on the price of drinking water | On average about 1.25 € per m3, levied as a surcharge on the price of drinking water |
| Waste deposition-related fee                                       | Fee/Charge | Waste management - in general | Hazardous waste - Basic charge              | 1200.00 CZK per tonne.                                                               | 37.63 € per tonne.                                                                   |
| Waste deposition-related fee                                       | Fee/Charge | Waste management - in general | Hazardous waste - Risk charge               | 2500.00 CZK per tonne.                                                               | 78.39 € per tonne.                                                                   |
| Waste deposition-related fee                                       | Fee/Charge | Waste management - in general | Other wastes                                | 300.00 CZK per tonne.                                                                | 9.41 € per tonne.                                                                    |
| Waste deposition-related fee                                       | Fee/Charge | Waste management - in general | Solid municipal waste                       | 300.00 CZK per tonne.                                                                | 9.41 € per tonne.                                                                    |

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management