

Mokrišová V., Hvizdová E.

## SOCIAL ASPECTS OF ENVIRONMENTAL TAXES

*This paper aims at investigation of environmental taxes in the Slovak tax system as a system tool affecting the business environment as well as an integral part of state social policy. It is based on theoretical knowledge and definition of environmental tax terminology at home and abroad. It presents approaches to understanding environmental taxes and analyzes the possibilities and the current legislative regulation of environmental taxes and their position in the tax system of the Slovak Republic. It refers to the factors that differentially affect and cause differences in their impact on social aspects and effectiveness of environmental taxes in society.*

**Key words:** ethics and morality, environmental tax, tax rate, tax base, social policy.

**Introduction.** The state social policy is influenced by many factors that have an impact on entrepreneurs and their business activities. The issue of ethics in enterprising is sometimes questionable in connection with taxes as an instrument of the state power. The paper highlights the fact that environmental taxes are an integral part of social state policy though they are not always aimed at protection of environment. Although introduction of environmental taxes is equal for all entrepreneurial entities, their impact on them varies.

**Theoretical analysis of research problem.** The definition of the so-called environmental taxes varies in the professional literature and legal sources. They are referred to as “green taxes”, environmental taxes or energy taxes and they were conceptually developed from the review of the category emission tax. Taxes with incorporated eco-regulator shall be understood as environmental taxes which are applied within the tax system of the state, as well as emission taxes with different structure and mechanism of action. They are indirect instruments of environmental policy by their very nature and at the same time they are the indisputable factor of ethical perspective to sustainable development of the state. Author Slomski (2015) agrees with the statement of Koellinger, Thurik (2012) that the entrepreneurship is the engine for economic growth for developed and developing countries and with the opinion of Ayyagari, Demirguc-Kunt, Maksimovic (2011) that it is a remedy against unemployment, and means of employment creation. According to Romancikova (2011), the efficiency of their implementation assumes the following: 1) economic efficiency, i.e. fulfillment of environmental policy with minimum costs; 2) eco- efficiency, i.e.

application of environmental instruments should decrease pollution and consequently reduce damages; 3) their acceptability in the business environment, i.e. assess the maximum load of tax burden on businesses, scarcity of the resources, their renewal or non-renewability and application of the “polluter pays” principle, which implies the application of the polluter cost burden for this pollution. The author Kubatova (2006) understands the environmental tax in the two approaches. The first approach introduces taxes which can bring positive impact on environment after their introduction or increase; the second is aimed at those taxes which introduction or increase will be reflected in the tax base. It is important that the tax base in this case presents environmentally damaging production or consumption.

In terms of the first approach environmental tax may be perceived as one which in fact does not reduce the production of pollutants. It is “only” as if tax for pollution. In contrast, within the second definition environmental tax can be understood as any tax, therefore, that which has not been introduced in order to protect the environment. These two approaches to introduction of environmental taxes can induce an ethical dilemma. The most widely used definition is the definition of the OECD and EUROSTAT. According to OECD environmental taxes are compulsory in-equivalent payment to public budget levied on tax bases deemed relevant to the environment. Definition of EUROSTAT is essentially similar, i.e. environmental taxes are taxes which tax base is a physical unit of something that has proven specific negative impact on environment. In her approach and view on environmental taxes, Kubatova (2006) emphasises that environmental taxes are remedial in nature and due to easing price caused by existence of externalities influence the behaviour of economic entities. The introduction of environmental taxes leads to a change in product price and reallocation of sources in favour of environmentally friendly substitutes. Redistribution and fiscal function of environmental taxes are connected with the function

© Mokrišová Viera, Department of Economics, Management and Marketing, College of International Business ISM Slovakia in Prešov, e-mail: mokrisova@ismpo.sk

Hvizdová Eva, Department of Economics, Management and Marketing, College of International Business ISM Slovakia in Prešov, e-mail: hvizdova@ismpo.sk

of taxation in general. Their mission is to raise funds in the budget and extra-budgetary funds and subsequently reallocate them in the public sector. Fiscal and allocation functions are not always compatible. If, for example, there is preferred allocation function, there will be restrictions on the consumption of production taxed by environmental tax and the tax revenue from environmental tax will fall.

In examining the impact of the introduction of environmental tax, it should be noted that environmental tax is merely one of many factors influencing entrepreneurial environment. Several authors (Široký, Kubátová, Romančíková) agree that if environmental taxes are properly designed and implemented, they can positively contribute to minimizing the cost of pollution and also have a stimulating effect towards the implementation of innovative processes, increasing employment and contributing to the so-called growth of green business environment. The basic prerequisite for the survival and development of enterprises in the turbulent environment is according to author Romancikova (2011) their ability to produce cheaper or better compared with other entities. The existence of differences in the cost and quality among entrepreneurial entities, the author connects with the fact that *“the impact of environmental tax implementation on individual businesses will vary, since their competitiveness is affected by several factors.”* (Romancikova, 2011, p. 66) She notes these basic factors:

- ***Possibility to pass higher costs on to customers, employees or suppliers of production inputs.*** This option depends on the price elasticity of demand. The less elastic demand for production deflected by environmental tax, the greater ability of business entity to pass environmental tax to the price of the product, and thus passed it on to consumers. It can be expected that the consumers will react by the change of behaviour, e.g. in that the products are replaced by alternative products. Reflecting the environmental tax to increase product prices affects consumers with lower incomes more than those with higher incomes. Shifting environmental tax on employees can take the form of a reduction in nominal as well as real wages, or reducing staff. Shifting this tax on suppliers implies the pressure on lowering the purchase prices, the negotiation of contract prices, changes in supplier – customer relationships. If the producers do not have the option to transfer the environmental burden on any of the abovementioned subjects, it means they will have to carry higher costs, thereby reduce their competitiveness.

- ***Market structure, the number of market participants, the level of state regulation.*** In the environment of perfect competition, the cost of production of businesses in such sector is created by

the market. Firm determines the volume of its production deflected by environmental tax in relation to price generated by the market. In the environment of imperfect competition with a small number of companies operating in the market, businesses determine the volume of their production at maximizing profits and the environmental tax is reflected in the increased price of their production. Subsequently the volume of production is reduced, as well as pollution of the environment. Thereby they will produce a smaller volume of production at a higher price. This development can be applied only to the extent that the domestic market is protected from the foreign competitors. In short term such a situation arises when a reduction in production increases demand for import resulting in pollution of the local environment. In the long term, however, the author Romancikova highlights the trend of substitution of production inputs charged by environmental tax and the pursuit of innovation and technological progress.

- ***The impact of international competition.*** Openness of smaller economies, free markets make it possible to pass increased costs associated with environmental tax on consumers and suppliers of production inputs. The certain influence of institutions somewhere marginalized and somewhere less marginalized is undeniable the part of influencing of the economic performance of different countries (Ambrozy, Dvorčakova, 2010).

To minimize negative impacts of the application of environmental taxes on the business environment and its development there can be applied mitigation and compensation mechanisms. According to Kubicova (in Romancikova, 2011, p.68) correction mechanisms can have the following forms:

- *“Reduced or zero rate of environmental tax mitigate impacts in relation to given production or consumption.*

- *Lower or zero rates can be applied for the selected group of consumers.*

- *Exemption from income tax and the application of deductibles.”*

These mitigation mechanisms, however, reduce the efficiency of environmental tax, i.e. there is not active stimulation towards decreasing consumption of the environmentally demanding production and does not lead to technological innovations. In order to pursue environmental objectives, the application of environmental taxes has its limitations. In the context of their application, therefore, there must be taken into account indeterminate impact on the quality of the environment in their introduction and examination according to Romancikova (2011), since the extent of the reduction of environmental pollution via applying environmental tax depends on the behaviour of the pollutant to the actual amount of tax. As more preferable there appear direct environmental policy instruments such as applied

tradable permits in emissions trading. There should be also taken into account possibility of decentralisation of business activities and operations which do not comprehensively reflect operational efficiency, minimizing costs and increasing profitability. Finally, it is necessary to take into account the administrative costs of managing institutions, checking compliance and enforcement, as well as geographical differences in inhabited and uninhabited areas, areas with higher concentration of industry, industrial zones, etc.

Based on these positives and constraints in the implementation of environmental taxes into the tax system, it can be stated that the scope for their application is in cases where it is necessary to regulate and affect larger amounts of environmentally harmful production and consumption. Income from taxes and duties within the concepts of ecological tax reform may be implemented within the framework of fiscal reforms, in which the environmental tax revenues are used to reduce other taxes or by way of earmarking revenues for specific programmes of environmental protection or compensation measures when the proceeds are used to compensate, for example, energy-intensive industries.

**Experimental verification.** The most widespread way of introducing environmental taxes is the way of fiscal reform, which leads to shifting the tax burden to the subsequent allocation and distributional impacts. Taxation according to Siroky (2013) is expressed by reducing taxes on profits in the form of corporate tax reduction or accelerated depreciation, tax or non-tax reduction in labour cost through a reduction of marginal rates of income tax or increase of tax allowances and reduced rates of value added tax.

These options have different implications in terms of administrative costs, impacts on employment as a component of state social policy, economic growth and investment. If this reduction takes place in the same way as the eco-taxes were introduced, fiscal reform is neutral and does not result in an increase of the tax burden. Full pressure and form of such fiscal reform is transferred to the needs of public budgets. In practical application, however, there is often disrupted the concept of revenue neutrality, i.e. transfer of tax is not made in equal amounts, but the taxes are less reduced and a part of new tax revenues will be used for other purposes. When creating laws additional revenues may be used for social compensations of low-income groups in order to mitigate the negative impacts, or there arise the pressure to reduce the state budget deficit or the need to reduce government debt. Due to the absence of harmonized adoption of the concept of ecological tax reform at the European level, the states have to deal with the key issue of the impact of ecological tax reform on

the functioning of the national economy.

Since its independence the Slovak Republic has introduced various fees for the protection of the environment. Environmental, then called energy taxes, were valid in September 2007, when the Government approved the *Act 609/2007 Coll. on excise duty on electricity, coal and natural gas*, and amending *Act no.98/2004 Coll. on the excise duty on mineral oil as amended*. Until then, the environmental aspects of tax policy were applied particularly through different tax benefits like lower excise duty on unleaded petrol and bio-fuels, exemptions from motor vehicles (former road tax) for vehicles in combined transport, etc.

Integration of environmental protection in the tax system of the Slovak Republic was reflected only partially. Subject to partial greening is the motor vehicle tax and tax on mineral oils. Unused space for greening is in the case of income tax, property tax and value added tax. In the income tax, there was recorded an attempt at implementation of the ecological tax reform in 2011, when, with effect from 1 January 2011 there was established institute of tax from emission quotas by the Act no. 548/2010 Coll., amending and supplementing the Law on Income Tax §51b) of the Act no.595/2003Coll. on Income Tax as amended. Under this amendment there was approved 80% tax on income from the sale of emission allowances, as well as from their possession. The introduction of this institute was the result of several decisions.

The Slovak Republic as a country of the European Union identified with the implementation of the Kyoto Protocol of 1995, which established quantified emission limitation and reduction for every industrialized country for the period 2008 – 2012 on average 5.2% compared to 1990, for the EU it is a reduction of 8% in the greenhouse gas emissions.

Within the European Union in the 2005 started its work Emissions Trading Scheme, under which the maximum quotas for emissions which can be released into the atmosphere have been assigned. The volume of emissions allowed to be released in the given period is set in the National Allocation Plan of the country. These quotas are then divided among businesses that are emitters. Market allowances mechanism links financial market mechanism with environmental objectives. It sets the upper limit for the amount of greenhouse gas emissions and it is, therefore, needed to reduce amounts of emissions released into the atmosphere. This limit will be gradually decreasing to the approved level of emissions. In this system, businesses may exceed allowable limit for greenhouse gas emissions provided they purchase missing quotas in the trading allowances market. Conversely, a business focusing on reduction of emissions may sell or retain surplus allowances at

the end of the period.

The Slovak Republic acceded to tax allowances at the time the carbon dioxide market had great surplus of allocated and unused allowances of CO<sub>2</sub> and companies started to sell them. The main reasons for such significant surplus of allocated and unused allowances and the proposal to implement the institute for tax allowances not only in Slovakia, but also abroad were reported the following issues: economic crisis – when, for example in 2009, were saved up to 60% of allocated quotas in the EU as there was expected growth of industrial production and economic growth and there was a strong lobbying by large companies at the time of approval in the volume of allowances.

Under the submitted law on tax allowances, the subjects to taxation were participants of emissions trading scheme which carried out activities under the Law on Emissions Trading. The subject to tax allowances were proposed greenhouse gas emission allowances allocated free of charge and recorded in the years 2011 and 2012. The tax rate was determined at 80% of the tax base calculated as a sum of multiples of transferred allowances in each calendar month and the average market rates for the calendar month preceding the month in which the transfer took place and the multiples of unused allowances and the average market price for the calendar year. The Law on Income Tax in its amendment defined unspent allowances as recorded allowances for the calendar year 2011 and 2012 reduced by: consumed allowances for the calendar year, savings achieved due to investment in technologies reducing the amount of emissions released and transferred allowances for the calendar year.

Members of the Slovak Parliament approved on 20 June 2012 an amendment to the Act no.595/2003 Coll. on Income Tax, as amended, which with the

effect from 30 June 2012 abolished the tax allowances. At the same time the abolition of tax allowances repealed the exemption from income tax revenues from the sale of emission allowances registered in 2012. These revenues have been included in the taxable income and subject to income tax rate for the year 2012, i.e. 19% (no tax allowances at the rate of 80% of the tax base). Tax allowances was only a temporary measure introduced in the Law on Income Tax, an attempt to introduce an environmental tax into the tax system of the Slovak Republic, which, however, was not realized due to the ambiguity of the implementing rules on the calculation of the tax base, as well as pressures of industrial associations, chambers of commerce and the lobbying groups.

The one of the environmental duties applicable in the tax system of the Slovak Republic remains the excise duty on electricity, coal and natural gas. Taxation of electricity, coal and natural gas by consumption tax in the tax territory of the Slovak Republic is governed with the effect from January 2008 by the Act no. 609/2007 Coll. on the Excise Duty on Electricity, Coal and Natural Gas, which was established in accordance with the harmonization process of the European Union and the Council Directive 2003/96/EC Restructuring the Community Framework for the Taxation of Energy Products. The basic difference in the taxation of electricity, coal and natural gas and other energy products is in the form of tax liability. Tax liability on energy products under Council Directive 92/12/EEC arises at the day of their production or the date of their entry into the tax free circulation, while according to Directive 2003/96/EC tax liability on electricity, coal and natural gas arises on the day of delivery to final consumer or the date of captive legal entity or natural person who are not the final consumers.

**Table 1**

**The definition of the subject of excise duty on electricity, coal and natural gas\***

Subject of tax	Nomenclature of customs scale
Electricity	Combined scales 2716
Black coal	2701
Lignite	2702
Coke and semi-coke	2704
Other solid hydrocarbons	2706-2715
Natural gas	Combined nomenclature scales 2711 11, 2111 21, 2711 29,2705

\* Processed according to the Law No. 609/2007 Coll. and its amendments

Exemption in effect of the aforementioned law is defined, for example for the electricity used by the end users of electricity in home with the exception of electricity for heating and domestic hot water supplied to a common heat source of a residential building; further example – used for the forwarding of passengers or goods by rail, underground, tram, trolley, bus, cable car operated within the business

and for activities related to such carriage; or exemption refers to electricity produced in combined heat and power, if it is delivered to final consumer or is consumed by a legal or natural person who produced it. Another exemption concerns electricity used for combined heat and power, or if it is produced from renewable sources and delivered directly to final consumer of electricity or is used by

legal or natural persons with regard to the production of electricity in solar installations, a water power station, in facilities using biomass, the wind power plant, facilities using geothermal energy, used in metallurgy, electrolytic processes and for the purposes of chemical reduction. The exemption is also applied on production of electricity from renewable sources by citizens, where the citizen is also ultimate consumer and performance of solar power equipment is up to 10 kW.

Coal is an exemption to the excise tax when it is used for production of heat for households; for the dual use; in mineralogical processes; as a motor fuel or heating fuel; the operational and technological purposes in the mining and processing of coal; to produce electricity, coke and semi-coke; for the transport of persons or goods carried out within the business by rail or river transport. Natural gas is also an exempt to taxation if it is used for heat production of the households; for end-users being households; as a fuel to generate electricity; in mineralogical

processes; for dual use; for activities directly related to transport of persons and goods in railway forwarding within the company; for the manufacture of compressed natural gas used as a fuel; for the operational and technological purposes in the gas business.

**The calculation of excise duty on electricity, coal and natural gas is given by:**

$$\text{Tax} = \text{tax base} \times \text{tax rate} \quad (1)$$

Wherein the taxable amount of electricity, coal and natural gas is:

- quantity of electricity expressed in megawatt-hours (MW-h) within excise tax on electricity;
- quantity of coal in tonnes within excise tax on coal;
- quantities of natural gas expressed in megawatt-hours excluding excise tax on compressed natural gas, which is expressed in kilograms within excise tax on natural gas.

Examined rates of excise duty are given in the following Table 2.

**Table 2**

**Excise duty on electricity, coal and natural gas\***

Subject of taxation	01.07.2008 – 31.12.2009	since 01.01.2010
Electricity tax	0.66 €/MW-h	1.32 €/MW-h
Coal tax	10.62 €/t	10.62€/t
The tax on natural gas as:		
➤ fuel	6.63 €/MW-h	9.36 €/MW-h
➤ heating fuel	0.66 €/MW-h	1.32 €/MW-h
Tax from compressed natural gas as:		
➤ fuel		0.141 €/kg
➤ heating fuel		0.01989 €/kg

\* Processed according to the Law no. 609/2007 Coll. and its amendments

The following table exhibits the development rates of electricity, coal and natural gas in the transitional period following the introduction of excise duty surveyed in 2008 to 31 December 2009 and the setting of rates for the period since 1 January 2010. Strong growth of rates during the examined

period was reflected in the tax on electricity and tax on natural gas. These differences in collection of selected excise tax are demonstrated in the Table 3, results for the year 2014 are up to 31 September 2014.

**Table 3**

**Collection of excise duty on electricity, coal and natural gas\***

Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Mil. EUROS</b>	x	x	x	11.5	19.4	39.8	37.9	41.2	43.0	41.1
<b>Year on Year in %</b>	x	x	x	x	68.3	105.0	- 4.8	8.8	4.3	4.5

\* Ministry of Finance of the Slovak Republic

Doing business in the energy sector according to the Law no. 656/2004 Coll. on Energy and its amendments is defined as: a) the generation, transmission, distribution and supply of electricity; b) production, transportation, distribution, storage and supply of gas; c) operation of pipelines for transporting fuel and oil; d) the operation of

equipment for filling pressure vessels; e) operation of a liquefied petroleum gas. To do business in the energy sector may only businesses with the authorization of the Regulatory Office for Network Industries.

The administrator of excise duty on electricity, coal and natural gas is the Customs Office under

local jurisdiction of the taxpayer. The customs office keeps records of taxpayers in accordance with the prescribed classification. Excise duty on electricity, coal and natural gas in 2014 was related to 2, 528 business entities according to the division on taxable

and authorised users. Overview of the number of taxpayers, therefore possible objects for examining the impact of excise duty is presented in Table 4.

**Table 4**

**Number of taxpayers of excise duty by 31 December 2014\***

Type of the taxpayer	Electricity	Coal	Natural gas	Total
<b>Taxpayer</b>	1, 539	350	127	2, 016
<b>Eligible consumer</b>	202	51	259	512
<b>Total</b>	1, 741	401	386	2, 528

\* Processed according to the Financial Report of the Slovak Republic

**Summary.** Primary reason for the introduction of the environmental taxes in the current form of the tax system of the Slovak Republic was the implementation of the legal framework of the European Union and Council Directive 2003/96/EC on Restructuring the Community framework for the Taxation of Energy Products and the efforts to reduce the environmental burden placed on industry. On the other hand, their contribution as a source of income of the state budget and an instrument of social concept oriented on increase of employment in different areas of business is significant. The need for the implementation of environmental taxes as a tool for environmental protection is based on the fact that market itself is not a regulator of stimulation for economic entities towards ecological behaviour. The current setting of environmental taxes in the Slovak economy appears to be inadequate tool that should encourage businesses to greener and innovative behaviour towards society. The one of thus defined environmental taxes in the tax system of the Slovak Republic is excise duty on electricity, coal and natural gas. Although the law on excise duty on

electricity, coal and natural gas exhaustively defines exemptions towards the promotion of the use of the alternative sources of energy, these incentives do not appear to be sufficient towards stimulating business environment, creating new jobs and protection of the society. Other factors affecting the effects of environmental tax implementation in the Slovak Republic can be, e.g. changes in the prices of energy resources on European and world markets in the future.

In terms of the first approach environmental tax may be perceived as one which in fact does not reduce the production of pollutants. It is “only” as if tax for pollution. In contrast, the other definitions of environmental tax can be understood as any tax, therefore, which has not been introduced in order to protect the environment. These two approaches to introduction of environmental taxes can induce social dilemma. The introduction of environmental taxes is equal for all entrepreneurial entities, their impact on them varies and not all entrepreneurs perceive them as a social issue.

*The article is an output from the project IG-KEMM-04/2015 Analysis of selected socio-economic aspects and their impact on entrepreneurial activities.*

## REFERENCES

1. Ayyagari, M.; Demircuc-Kunt, A.; Maksimovic, V. 2011. Small vs. Young Firms Across the World: Contribution to Employment, Job Creation, and Growth. World Bank Policy Research Working Paper 5631. Washington DC: World Bank.
2. Ambrozy, M., Dvorčáková, A. 2010. Hodnotové a sociálnofilozofické aspekty problematiky prevencie krízy. In. Spoločnosť, kríza, rodina. Zborník príspevkov z III. roč. vedecko-odbornej konferencie. Ružomberok VERBUN, ISBN 978-80-8084-610-7.
3. Dubielová, V., Kovalčíková, Z., Solík, J. 2013. Dane v SR a ich aktuálne zmeny. In: Metodicko-pedagogické centrum, Bratislava, 2013. p. 60. ISBN 978-80-8052-555-2 [online]. [cited 12 January 2014]. Available on: [http://www.mpc-edu.sk/library/files/dane\\_solik\\_web.pdf](http://www.mpc-edu.sk/library/files/dane_solik_web.pdf)
4. Energy - and CO<sub>2</sub> -Taxation. Ministry of Enterprise, Energy and Communications Published 12 April 2012. [online]. [cited 11 January 2014]. Available on: <http://www.government.se/sb/d/16022/a/190032>
5. Fernando, A.C. 2011. Business environment. New Delhi: Pearson Education India, 2011. p. 663. ISBN 81317331588.
6. Koellinger, P.; THURIK, A. R. 2012. “Entrepreneurship and the Business Cycle”, Review of Economics and Statistics 94: 1143–1156.
7. Kubátová, K. 2010. Daňová teorie a politika. Praha: WOLTERS KLUWER, 2010, p. 276 . ISBN 978-80-7357-574-8.
8. Láchova, L.2007. Daňové systémy v globálnom svete. 1. Vyd. Praha: ASPI, 2007. p. 272. ISBN 978- 80-7357-320-1.

9. Medveď, J. a kol. 2009. Daňová teória a daňový systém. Bratislava: Sprint, 2009. p. 280. ISBN 978-80-89393-09-1.
10. Medveď, J., Nemeč, J. a kol. 2007. Základy verejných financií. Bratislava: Sprint, 2007, p. 272. ISBN 978-80-89085-84-2.
11. Mojžišová, L. 2010. Problémy spojené s implementáciou environmentálnej daňovej reformy. In: Almanach Aktuálne otázky svetovej ekonomiky a politiky. Vol. V. No. 1/2010. Fakulta medzinárodných vzťahov Ekonomickej univerzity v Bratislave, 2010. ISSN 1337-0715.
12. Romančíková, E. 2011. Ekonomía a životné prostredie. Bratislava: Iura Edition, 2011. p. 220. ISBN 978-80-8078-426-3.
13. Staniewski, M. W.; Slomski, W.; Awruk, K.; et al., Ethical aspects of entrepreneurship, *Filosofija. Sociologija*. T. 26. Nr.1, p. 37- 45. Lietuvos mokslu akademija, 2015.
14. Široký J. 2008. Daňové teórie: s praktickou aplikáciou. 2. ed. Praha: C.H. Beck, 2008, p. 302. ISBN 978-807-4000-058.
15. Široký J. 2012. Dane v Európskej Únii. 5. vydanie. Praha: Linde, 2012, p. 400. ISBN 978-80-7201-881-9.
16. Zelený, J. 1999. Environmentálna politika a manažment. Zvolen: TU, 1999, p. 246. ISBN 80-228-0835-0.
17. Zubaľová, A. a kol. 2008. Daňové teórie a ich využitie v praxi, 1. Vyd., 2008, p. 178. ISBN 978-80-8078-228-3.
18. Zákon č. 609/2007 Z. z. o spotrebnej dani z elektriny, uhlia a zemného plynu a o zmene a doplnení zákona č. 98/2004 Z. z. o spotrebnej dani z minerálneho oleja v znení neskorších predpisov.
19. Zákon č. 656/2004 Z. z. o energetike a o zmene niektorých zákonov v znení neskorších predpisov.

*Одержано 15.03.2016 р.*