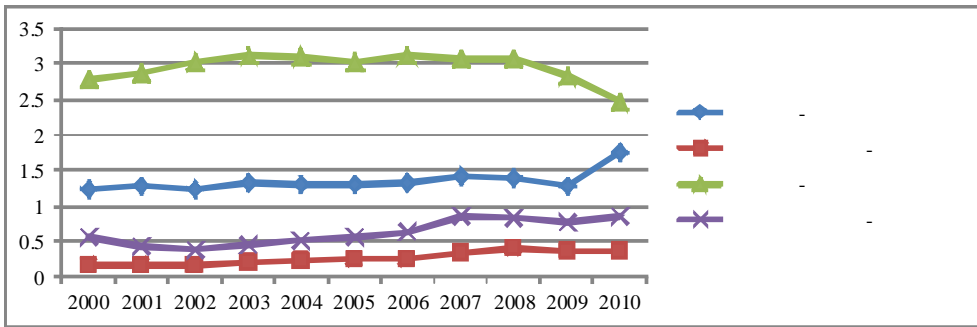




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<sup>5</sup>  
<sup>6</sup> Office for official Publications of the European Communities, Environmental taxes – A statistical guide, 2001 edition, .6, [http://epp.eurostat.ec.europa.eu/cache/ITY\\_OFFPUB/KS-39-01-077/EN/KS-39-01-077-EN.PDF](http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-39-01-077/EN/KS-39-01-077-EN.PDF) (6.09.2011)



: Eurostat, European Environment Agency.

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-27, 2000-2010 . ( % )

1,2% 1,8%,  
 -27 ( . 1).  
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 - 0,4% 0,8%.  
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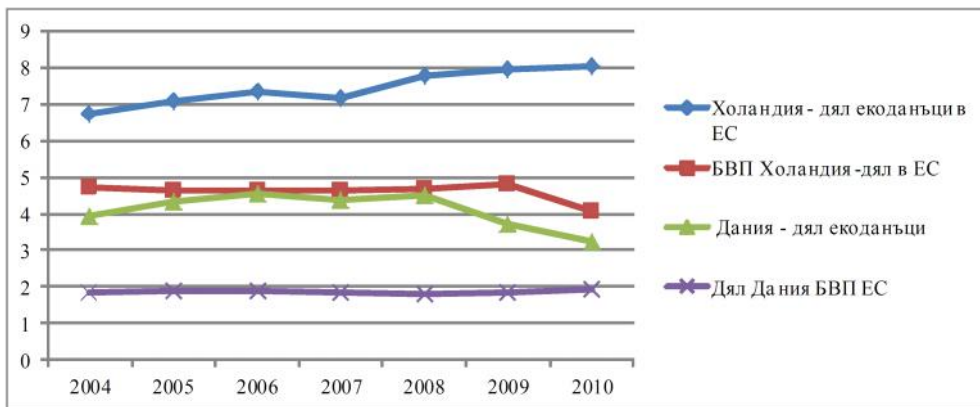
<sup>14</sup> OECD, Note on the Implementation of the Polluter-Pays Principle, International Legal Materials, 1975, Vol. 14, 238-241 Kra mer, L., Directive 2004/35 on Environmental Liability and Environmental Principles, Tijdschrift voor Milieuaansprakelijkheid, 2005, 4, . 131-134.





2004-2007 .

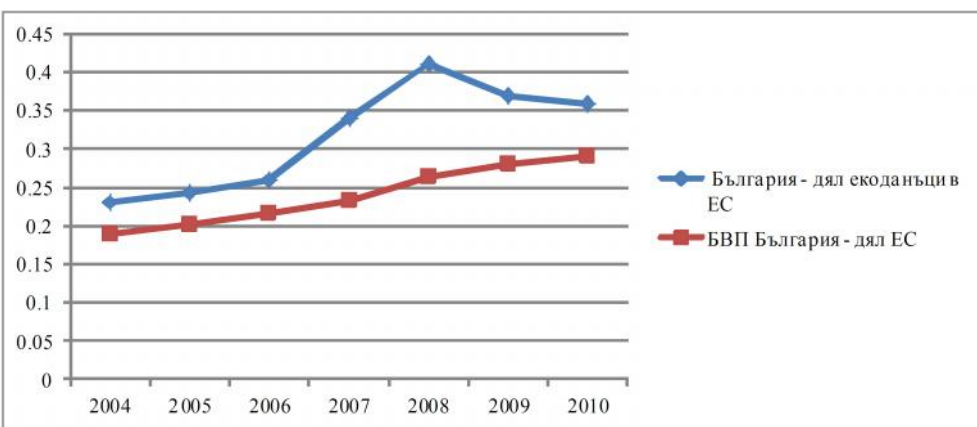
2007 .



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-27.  
 -27 – 2%  
 3% 5% . 7  
 – 5%.  
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-27  
2004-2010 ., %

3.

2012 .<sup>15</sup>

-27, 100%.

2011 . 45%

<sup>15</sup> [http://www.bnews.bg/article-51815\(14.09.2012\).](http://www.bnews.bg/article-51815(14.09.2012).)



**ENVIRONMENTAL TAXATION  
AND THE POLLUTER PAYS PRINCIPLE IN THE EU**

**Chief Assist. Prof. Dr Svetlana Gercheva**

**Abstract**

In view of the global and long-term nature of the cause of environmental protection, the polluter pays principle retains its topicality, despite the fact that it was originally formulated 40 years ago. Like the majority of principles it, too, sounds attractive, but is also rather general. The article is an attempt at analyzing specifically its practical realization following the example of the environmental taxation tools in the EU and their built-in aspects of effectiveness and justice.

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