

POREZI I NAKNADE ZA OKOLIŠ U 2019. – privremeni podaci ENVIRONMENTAL TAXES AND CHARGES, 2019 – Provisional Data

Prikazana je serija podataka za četiri glavne kategorije poreznih prihoda i naknada za okoliš za Republiku Hrvatsku od 2010. do 2019. Porezni prihodi od energetskih poreza u 2019. viši su za 3,3% u odnosu na 2018. te za 53,1% u odnosu na 2010. Prihodi od poreza vezanih za transport u 2019. viši su za 3,3% u usporedbi s 2018., a za 15,1% viši u odnosu na 2010. U odnosu na 2018. porezni prihodi vezani za onečišćenje u 2019. manji su za 65,7%, a u odnosu na 2010. niži za 91,1%. Porezni prihodi vezani za poreze za prirodne resurse u 2019. viši su za 77,3% u odnosu na 2018., a za 133,2% viši u odnosu na 2010.

Data series for the four main categories of the environmental tax revenues and environmental charges are presented for the Republic of Croatia in the period from 2010 to 2019. Tax revenues from energy taxes in 2019 increased by 3.3% compared to 2018 and by 53.1% compared to 2010. Tax revenues from transport taxes in 2019 increased by 3.3% compared to 2018 and by 15.1% compared to 2010. Tax revenues from pollution taxes in 2019 decreased by 65.7% compared to 2018 and by 91.1% compared to 2010. Tax revenues from taxes on resources in 2019 increased by 77.3% compared to 2018 and by 133.2% compared to 2010.

Konačni podaci bit će dostupni 23. prosinca 2021. u bazi podataka.

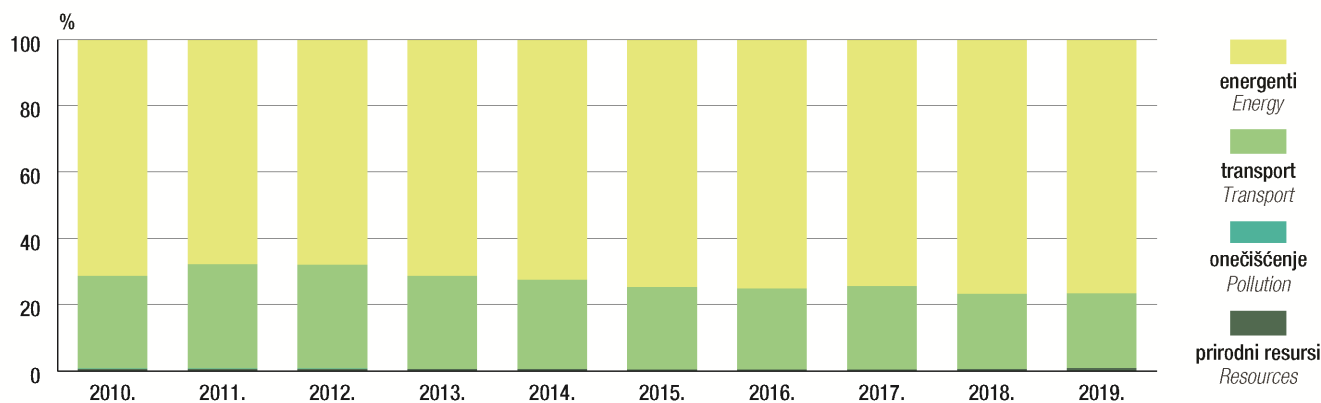
Final data will be available in the database on 23 December 2021.

1. POREZNI PRIHODI I NAKNADE ZA OKOLIŠ PREMA KATEGORIJAMA ENVIRONMENTAL TAX REVENUES AND CHARGES, BY CATEGORIES

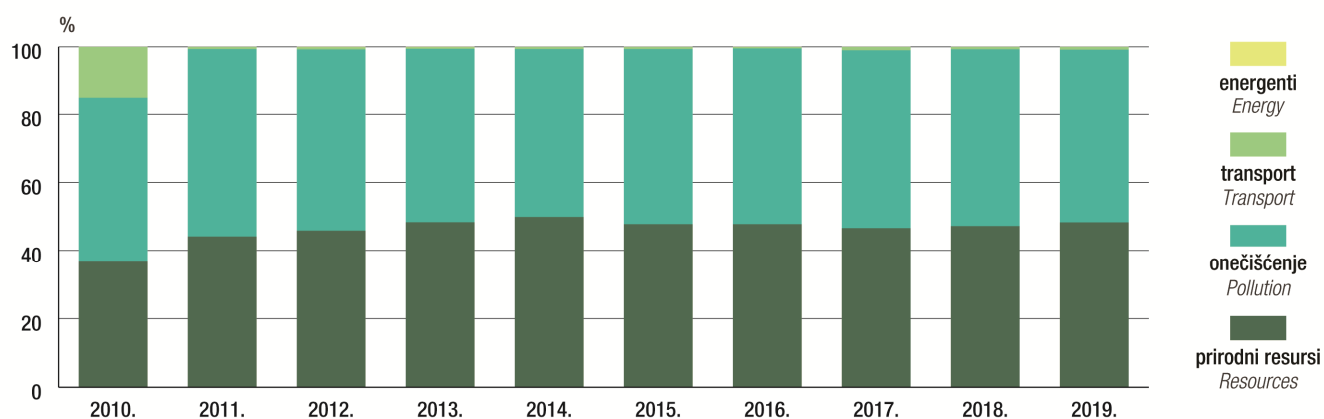
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	Porezni prihodi i naknade za okoliš prema kategorijama za Environmental tax revenues and charges, by categories, for				
	energente Energy	transport Transport	onečišćenje Pollution	prirodne resurse Resources	
2010.					2010
Porezni prihodi za okoliš	7 146 340 549	2 767 414 799	19 351 865	53 893 812	Environmental tax revenues
Naknade za okoliš	844 872	758 829 947	2 471 126 504	1 867 351 007	Environmental charges
2011.					2011
Porezni prihodi za okoliš	6 081 451 889	2 788 775 768	12 191 521	49 360 994	Environmental tax revenues
Naknade za okoliš	1 399 118	25 336 289	2 266 928 450	1 810 827 031	Environmental charges
2012.					2012
Porezni prihodi za okoliš	5 778 957 880	2 625 465 595	8 918 782	50 656 018	Environmental tax revenues
Naknade za okoliš	3 523 202	23 017 776	1 821 941 132	1 565 971 995	Environmental charges
2013.					2013
Porezni prihodi za okoliš	6 783 646 257	2 635 081 972	6 381 677	51 029 940	Environmental tax revenues
Naknade za okoliš	3 219 937	18 392 924	1 912 731 393	1 809 839 489	Environmental charges
2014.					2014
Porezni prihodi za okoliš	7 663 595 689	2 817 000 525	3 174 551	53 943 546	Environmental tax revenues
Naknade za okoliš	1 645 682	25 484 082	2 052 617 384	2 068 366 598	Environmental charges
2015.					2015
Porezni prihodi za okoliš	8 574 921 361	2 817 048 576	2 211 231	52 270 300	Environmental tax revenues
Naknade za okoliš	1 089 845	27 941 597	2 301 992 367	2 129 907 606	Environmental charges
2016.					2016
Porezni prihodi za okoliš	9 239 314 207	2 949 739 372	6 563 422	53 201 067	Environmental tax revenues
Naknade za okoliš	812 519	20 499 688	2 324 491 173	2 143 440 866	Environmental charges
2017.					2017
Porezni prihodi za okoliš	9 640 876 930	3 216 904 890	2 126 467	54 442 870	Environmental tax revenues
Naknade za okoliš	755 234	44 953 405	2 362 519 062	2 099 760 862	Environmental charges
2018.					2018
Porezni prihodi za okoliš	10 588 529 224	3 084 118 600	4 986 599	70 897 997	Environmental tax revenues
Naknade za okoliš	705 252	32 789 374	2 406 105 996	2 181 163 989	Environmental charges
2019.					2019
Porezni prihodi za okoliš	10 941 386 023	3 185 802 570	1 712 779	125 703 582	Environmental tax revenues
Naknade za okoliš	471 910	38 562 464	2 347 035 739	2 227 926 455	Environmental charges

G-1. POREZNI PRIHODI ZA OKOLIŠ PREMA KATEGORIJAMA, 2010. – 2019.
ENVIRONMENTAL TAX REVENUES, BY CATEGORIES, 2010 – 2019



G-2. NAKNADE ZA OKOLIŠ PREMA KATEGORIJAMA, 2010. – 2019.
ENVIRONMENTAL CHARGES, BY CATEGORIES, 2010 – 2019



METODOLOŠKA OBJAŠNJENJA

Izvori i metode prikupljanja podataka

Priopćenje se sastavlja na temelju Izvještaja o vlastitim prihodima i primicima državnoga, županijskih i gradskih/općinskih proračuna (P-1) i Izvještaja o uplati i rasporedu zajedničkih prihoda proračuna, određenih ustanova i trgovačkih društava u vlasništvu Republike Hrvatske te prihoda za druge javne potrebe (P-2 i P-3) Financijske agencije i podataka Fonda za zaštitu okoliša i energetske učinkovitost.

Definicije

Porezi za okoliš jesu porezi čija je porezna osnovica fizička jedinica (ili njezina zamjena) nečega što ima dokazan, specifičan negativan učinak na okoliš.

Naknade za okoliš isto su što i pristojbe, a definiraju se kao obvezatna, neuzvrćena plaćanja općoj državi ili tijelima izvan opće države, kao što su fondovi za zaštitu okoliša ili vodoprivreda. Pristojbe se smatraju plaćanjem za usluge.

Porezni prihod za okoliš jest prihod prikupljen od poreza unutar pojedine okolišne kategorije (porezi na energente, porezi na transport, porezi na onečišćenja i porezi na prirodne resurse).

NOTES ON METHODOLOGY

Source and methods of data collection

The First Release is prepared on the basis of the Report on Own Income and Revenues in the Government, County and Town/Municipal Budgets (P-1 form) and the Report on Payments and Arrangement of Joint Budget Incomes, Particular Institutions and Trade Companies Owned by the Republic of Croatia and Incomes for Other Public Needs (P-2 and P-3 form) of the Financial Agency, as well as on the data of the Environment Protection and Energy Efficiency Fund.

Definitions

Environmental tax is a tax with a physical unit (or its proxy) as a base of something that has a proven, specific negative impact on the environment.

Environmental charges are the same as fees and are defined as compulsory, non-refundable payments to the general government or to bodies outside the general government such as environment protection funds or water management. Payments for services are considered to be fees.

Environmental tax revenue means the revenue collected from taxes within particular environmental categories (energy taxes, transport taxes, pollution taxes and taxes on resources).

Porezi na energente skupina je koja uključuje poreze na energetske proizvode koji se koriste za transport i za stacionarne svrhe. Najvažniji energetski proizvodi za transport jesu benzin i dizel. Energetski proizvodi za stacionarnu uporabu uključuju loživa ulja, prirodni plin, ugljen i električnu energiju. Porezi na CO₂ uključeni su u poreze na energente, a ne u poreze na onečišćenja. Za to postoji nekoliko razloga. Prije svega, često nije moguće identificirati poreze na CO₂ odvojeno u statistici poreza zato što su integrirani s porezima na energente, npr. preko diferencijacije poreznih stopa za mineralna ulja. Osim toga, djelomično su uvedeni kao zamjena za druge poreze na energente, a prihod od tih poreza često je velik u usporedbi s prihodima od poreza na onečišćenja. To znači da bi uključivanje poreza na CO₂ u poreze na onečišćenja umjesto u poreze na energente iskrivilo međunarodne usporedbe. Ako se mogu identificirati, porezi na CO₂ trebali bi biti prijavljeni kao posebna kategorija uz porez na energente. Kod poreza na SO₂ može postojati isti problem kao i kod poreza na CO₂.

Porezi na transport skupina je koja uključuje poreze povezane s vlasništvom nad motornim vozilima i njihovom upotrebom. Porezi na drugu prijevoznu opremu (npr. avione) i povezane prijevozne usluge (npr. porez na charter-letove ili redovite letove) također su ovdje uključeni, kada odgovaraju općoj definiciji ekoloških poreza. Porezi na transport također mogu biti "jednokratni" porezi povezani s uvozom ili prodajom opreme ili stalni porezi, kao što je godišnji porez za ceste. Porezi na benzin, dizel i druga goriva za transport uključeni su u poreze na energente.

Porezi na onečišćenja skupina je koja uključuje poreze na izmjerena ili procijenjena ispuštanja u zrak i vodu, gospodarenje krutim otpadom i buku. Iznimka su porezi na CO₂, koji su uključeni pod poreze na energente, kako je prethodno navedeno.

Porezi na prirodne resurse skupina je koja uključuje poreze koji se odnose na vađenje ili korištenje prirodnih resursa poput vode, šuma, divlje flore i faune. Te aktivnosti iscrpljuju prirodne resurse.

Energy taxes include taxes on energy products used for both transport and stationary purposes. The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. The CO₂ taxes are included under energy taxes rather than under pollution taxes. There are several reasons for this. First of all, it is often not possible to identify CO₂ taxes separately in tax statistics, because they are integrated with energy taxes, e.g. via differentiation of mineral oil tax rates. In addition, they are partly introduced as a substitute for other energy taxes and the revenue from these taxes is often large compared to the revenue from pollution taxes. This means that including CO₂ taxes in pollution taxes rather than in energy taxes would distort international comparisons. If they are identifiable, CO₂ taxes should be reported as a separate category next to energy taxes. SO₂ taxes may be subject to the same problem as CO₂ taxes.

Transport taxes include taxes related to the ownership and use of motor vehicles. Tax on other transport equipment (e.g. planes), and related transport services (e.g. duty on charter or scheduled flights) are also included here if they conform to the general definition of environmental taxes. The transport taxes may be "one-off" taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. Taxes on petrol, diesel and other transport fuels are included in energy taxes.

Pollution taxes include taxes on measured or estimated emission to air and water, management of solid waste and noise. CO₂ taxes are an exception, since they are included in energy taxes as discussed above.

Taxes on resources include taxes linked to the extraction or to the use of natural resources, such as water, forests, wild flora and fauna. These activities deplete natural resources.

Kratice

CO₂ ugljikov dioksid
SO₂ sumporov dioksid

Abbreviations

CO₂ carbon dioxide
SO₂ sulphur dioxide

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Telefon/ Phone: +385 (0) 1 4806-111, telefaks/ Fax: +385 (0) 1 4817-666
Novinarski upitil/ Press corner: press@dzs.hr

Odgovorne osobe:
Persons responsible:

Edita Omerzo, načelnica Sektora prostornih statistika
Edita Omerzo, Director of Spatial Statistics Directorate

Lidija Brković, glavna ravnateljica
Lidija Brković, Director General

Priredili: Darko Jukić, Gordana Lepčević, Željka Kovaček Čuklić i Bernarda Šimunić
Prepared by: Darko Jukić, Gordana Lepčević, Željka Kovaček Čuklić and Bernarda Šimunić

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Customer Relations and Data Protection Department

Informacije i korisnički zahtjevi
Information and user requests

Pretplata publikacija
Subscription

Telefon/ Phone: +385 (0) 1 4806-138, 4806-154
Elektronička pošta/ E-mail: stat.info@dzs.hr
Telefaks/ Fax: +385 (0) 1 4806-148

Telefon/ Phone: +385 (0) 1 4806-115
Elektronička pošta/ E-mail: prodaja@dzs.hr
Telefaks/ Fax: +385 (0) 1 4806-148