



## ENVIRONMENTAL TAXES AND CHARGES, 2020 – Provisional Data

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 2011 to 2020.

Tax revenues from energy taxes in 2020 decreased by 13.0% compared to 2019, but they increased by 56.5% compared to 2011.

Tax revenues from transport taxes in 2020 decreased by 13.5% compared to 2019 and by 0.01% compared to 2011.

Tax revenues from pollution taxes in 2020 increased by 272.1% compared to 2019, while they decreased by 47.7% compared to 2011. Tax revenues from taxes on resources in 2020 increased by 2.0% compared to 2019 and by 159.7% compared to 2011.

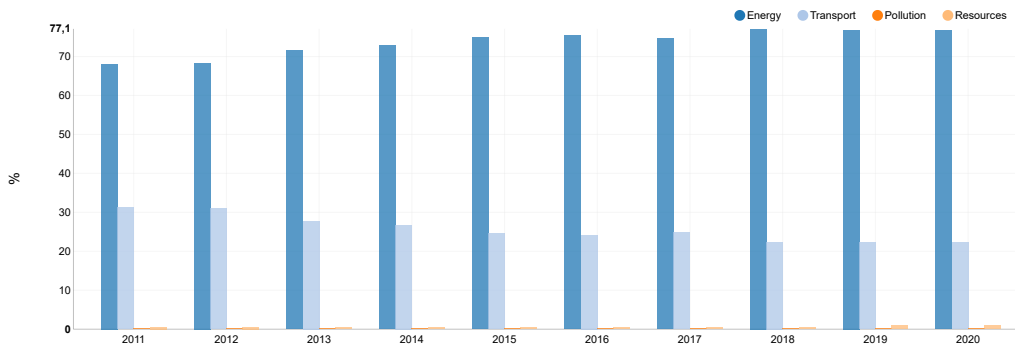
Final data will be available in the database on 19 January 2023.

### 1 ENVIRONMENTAL TAX REVENUES AND CHARGES, BY CATEGORIES

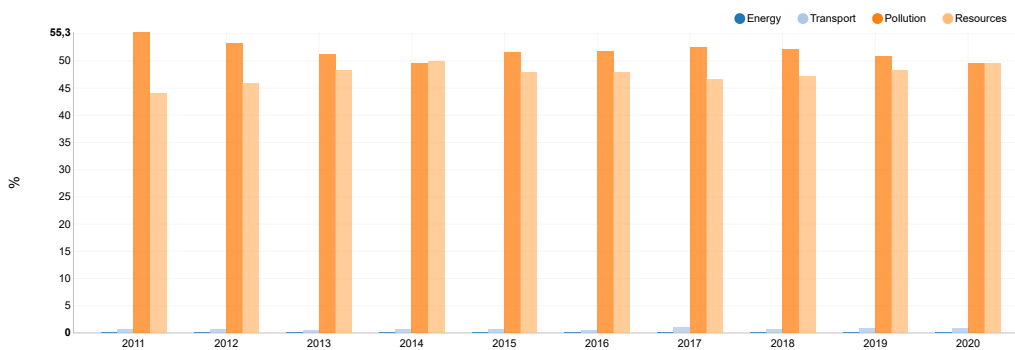
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|                            | Environmental tax revenues and charges, by categories, for |               |               |               |
|----------------------------|--|---------------|---------------|---------------|
|                            | Energy   | Transport     | Pollution     | Resources     |
| 2011                       |  |               |               |               |
| Environmental tax revenues | 6 081 451 889  | 2 788 775 768 | 12 191 521    | 49 360 994    |
| Environmental charges      | 1 399 118  | 25 336 289    | 2 266 928 450 | 1 810 827 031 |
| 2012                       |  |               |               |               |
| Environmental tax revenues | 5 778 957 880  | 2 625 465 595 | 8 918 782     | 50 656 018    |
| Environmental charges      | 3 523 202  | 23 017 776    | 1 821 941 132 | 1 565 971 995 |
| 2013                       |  |               |               |               |
| Environmental tax revenues | 6 783 646 257  | 2 635 081 972 | 6 381 677     | 51 029 940    |
| Environmental charges      | 3 219 937  | 18 392 924    | 1 912 731 393 | 1 809 839 489 |
| 2014                       |  |               |               |               |
| Environmental tax revenues | 7 663 595 689  | 2 817 000 525 | 3 174 551     | 53 943 546    |
| Environmental charges      | 1 645 682  | 25 484 082    | 2 052 617 384 | 2 068 366 598 |
| 2015                       |  |               |               |               |
| Environmental tax revenues | 8 574 921 361  | 2 817 048 576 | 2 211 231     | 52 270 300    |
| Environmental charges      | 1 089 845  | 27 941 597    | 2 301 992 367 | 2 129 907 606 |
| 2016                       |  |               |               |               |
| Environmental tax revenues | 9 239 314 207  | 2 949 739 372 | 6 563 422     | 53 201 067    |
| Environmental charges      | 812 519  | 20 499 688    | 2 324 491 173 | 2 143 440 866 |
| 2017                       |  |               |               |               |
| Environmental tax revenues | 9 640 876 930  | 3 216 904 890 | 2 126 467     | 54 442 870    |
| Environmental charges      | 755 234  | 44 953 405    | 2 362 519 062 | 2 099 760 862 |
| 2018                       |  |               |               |               |
| Environmental tax revenues | 10 588 529 224   | 3 084 118 600 | 4 986 599     | 70 897 997    |
| Environmental charges      | 705 252  | 32 789 374    | 2 406 105 996 | 2 181 163 989 |
| 2019                       |  |               |               |               |
| Environmental tax revenues | 10 941 386 023   | 3 185 802 570 | 1 712 779     | 125 703 582   |
| Environmental charges      | 471 910  | 38 562 464    | 2 347 035 739 | 2 227 926 455 |
| 2020                       |  |               |               |               |
| Environmental tax revenues | 9 518 899 712  | 2 757 185 198 | 6 373 036     | 128 167 255   |
| Environmental charges      | 467 961  | 37 897 737    | 2 083 752 505 | 2 077 060 423 |

## G-1 TAX REVENUES, BY CATEGORIES, 2011 – 2020



## G-2 ENVIRONMENTAL CHARGES, BY CATEGORIES, 2011 – 2020



## NOTES ON METHODOLOGY

### Sources 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 and which is identified as a tax in ESA 2010.

**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).

**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 CO<sub>2</sub> taxes are also included in this category.

**Transport taxes** include taxes related to the ownership and use of motor vehicles, taxes on other transport equipment (e.g. planes) and related transport services (e.g. duty on charter or scheduled flights). 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.

**Pollution taxes** include taxes on measured or estimated emission to air and water, management of solid waste and noise. CO<sub>2</sub> 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, since these activities deplete natural resources.

### Abbreviations

|                 |   |
|-----------------|---|
| CO <sub>2</sub> | carbon dioxide                            |
| ESA 2010        | European System of Accounts, 2010 version |
| SO <sub>2</sub> | sulphur dioxide                           |

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