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ENVIRONMENTAL TAXES AND CHARGES, 2023 – PROVISIONAL DATA

Data series for the four main categories of environmental tax revenues and environmental charges are presented for the Republic of Croatia in the period from 2014 to 2023.

Tax revenues from energy taxes in 2023 amounted to 1 581.4 million euro, which represented an increase of **14.2%** compared to 2022, and of 55.5% compared to 2014.

Tax revenues from transport taxes in 2023 amounted to 479.9 million euro, which represented an increase of **16.1%** compared to 2022, and of 25.9% compared to 2014.

Tax revenues from pollution taxes in 2023 amounted to 161.5 million euro, which represented an increase of 7.3% compared to 2022 and of 74.5% compared to 2014.

Tax revenues from taxes on natural resources in 2023 amounted to 343.8 million euro, which represented an increase of 5.9% compared to 2022 and of 23.3% compared to 2014.

Final data will be available in the database on 4 July 2025.

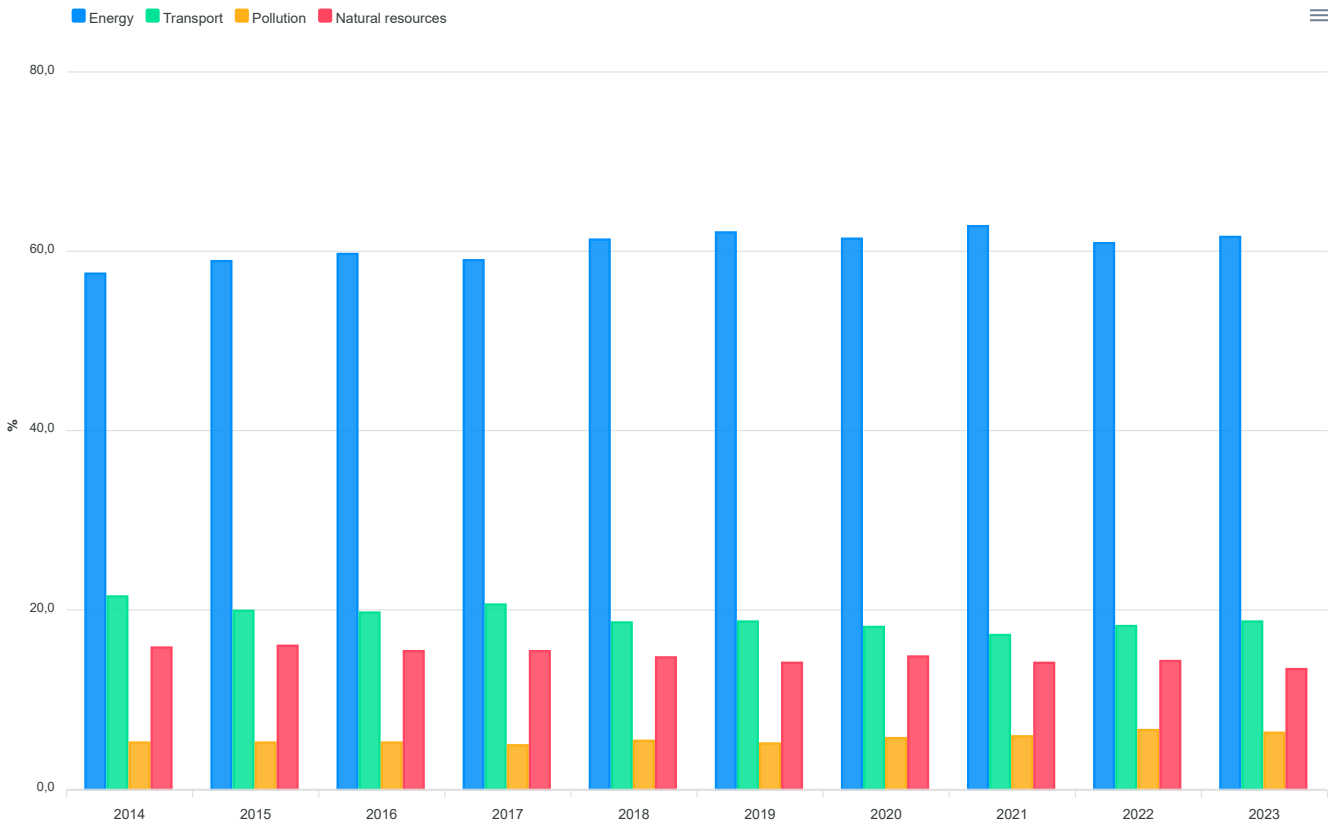
1 ENVIRONMENTAL TAX REVENUES AND CHARGES, BY CATEGORIES

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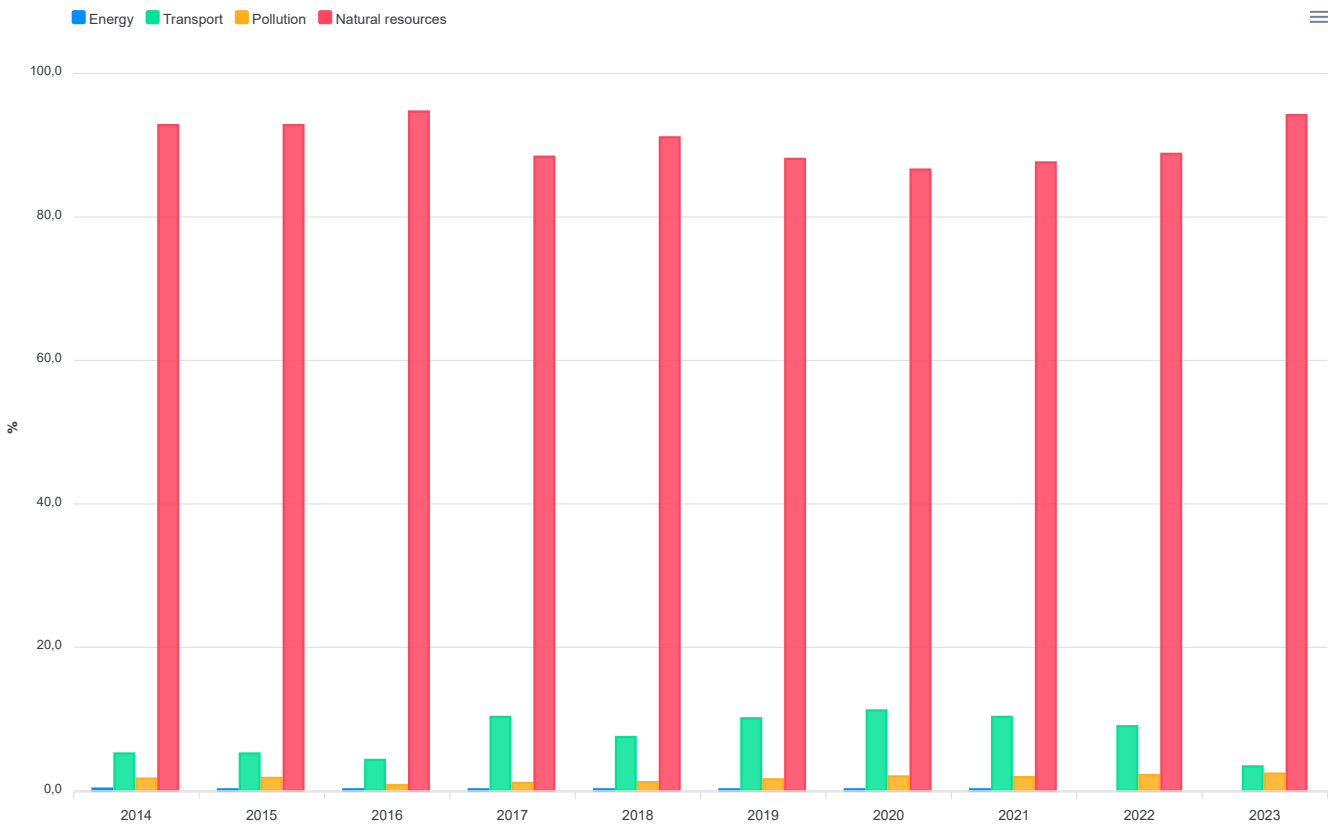
	Environmental tax revenues and charges, by categories, for			
	Energy	Transport	Pollution	Natural resources
2014				
Environmental tax revenues	1 017,1	381,3	92,5	278,7
Environmental charges	0,2	3,4	1,1	60,7
2015				
Environmental tax revenues	1 138,1	383,4	99,6	309,0
Environmental charges	0,1	3,7	1,3	66,0
2016				
Environmental tax revenues	1 220,3	401,5	106,2	315,3
Environmental charges	0,1	2,7	0,5	59,3
2017 ¹⁾				
Environmental tax revenues	1 255,4	438,8	104,2	328,1
Environmental charges	0,1	6,0	0,6	50,8
2018 ¹⁾				
Environmental tax revenues	1 385,4	421,4	121,8	331,4
Environmental charges	0,1	4,4	0,7	53,2
2019				
Environmental tax revenues	1 445,7	435,4	119,1	329,4
Environmental charges	0,1	5,1	0,8	44,6
2020				
Environmental tax revenues	1 265,1	371,9	116,8	305,0
Environmental charges	0,1	5,0	0,9	38,7
2021				
Environmental tax revenues	1 417,4	386,7	132,5	319,2
Environmental charges	0,1	5,3	1,0	45,1
2022 ¹⁾				
Environmental tax revenues	1 384,3	413,3	150,5	324,6
Environmental charges	0,0	5,9	1,4	58,1
2023				
Environmental tax revenues	1 581,4	479,9	161,5	343,8
Environmental charges	0,0	2,0	1,4	54,7

1) Data for the category "Energy" were revised for certain years.

G-1 TAX REVENUES, BY CATEGORIES, 2014 – 2023



G-2 ENVIRONMENTAL CHARGES, BY CATEGORIES, 2014 – 2023



NOTES ON METHODOLOGY

Sources and methods of data collection

Environmental taxes are based on the National Tax List (NTL).

The National Tax List is prepared on the basis of the Reports on Revenues and Expenditures, Income and Expenses (PR-RAS), Report on the Execution based on the General Ledger Accounts (T0710) of the Ministry of Finance, and the Report on Realised Income from Fees of the Environmental Protection and Energy Efficiency Fund (the part relating to pollution taxes).

Definitions

Environmental taxes are taxes, whose tax base is a physical unit (or its proxy) of something that has a proven, specific negative impact on the environment and which is identified as a tax in ESA 2010. They are collected within four environmental categories: energy taxes, transport taxes, pollution taxes and taxes on natural resources.

Energy taxes include taxes on energy production and 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 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, ships) and related transport services (e.g., taxes on charter or scheduled flights). Transport taxes may be "one-off" taxes related to imports or sales of equipment, or recurrent taxes such as an annual road tax.

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

Taxes on natural resources (excluding taxes on oil and gas extraction) 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.

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

Energy charges include the compulsory collection of costs of energy products, electricity, natural gas and solid fuels.

Transport charges include fees for the use of roads, use of maritime property paid by owners of boats and yachts, excessive use of public roads, etc.

Pollution charges include fees for the destruction of controlled substances and/or fluorinated greenhouse gases, as well as fees for the management of waste batteries and accumulators.

Charges for natural resources include fees for the exploitation of mineral raw materials in the marginal zone, concession on maritime property, concession on mineral and thermal waters, concession on water and public water property, etc.

Abbreviations

CO ₂	carbon dioxide
ESA 2010	European System of Accounts, 2010 version
mln	million

Symbols

0,0	value not zero but less than 0.05 of the unit of measure used
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