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ENVIRONMENTAL TAXES AND CHARGES, 2022 – 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 2013 to 2022.

Tax revenues from energy taxes in 2022 decreased by 2.3% compared to 2021, while they increased by 53.8% compared to 2013.

Tax revenues from transport taxes in 2022 increased by 6.9% compared to 2021 and by 15.7% compared to 2013.

Tax revenues from pollution taxes in 2022 increased by 13.6% compared to 2021 and by 61.2% compared to 2013.

Tax revenues from taxes on natural resources in 2022 increased by 1.7% compared to 2021 and by 34.3% compared to 2013.

Final data will be available in the database on 27 June 2024.

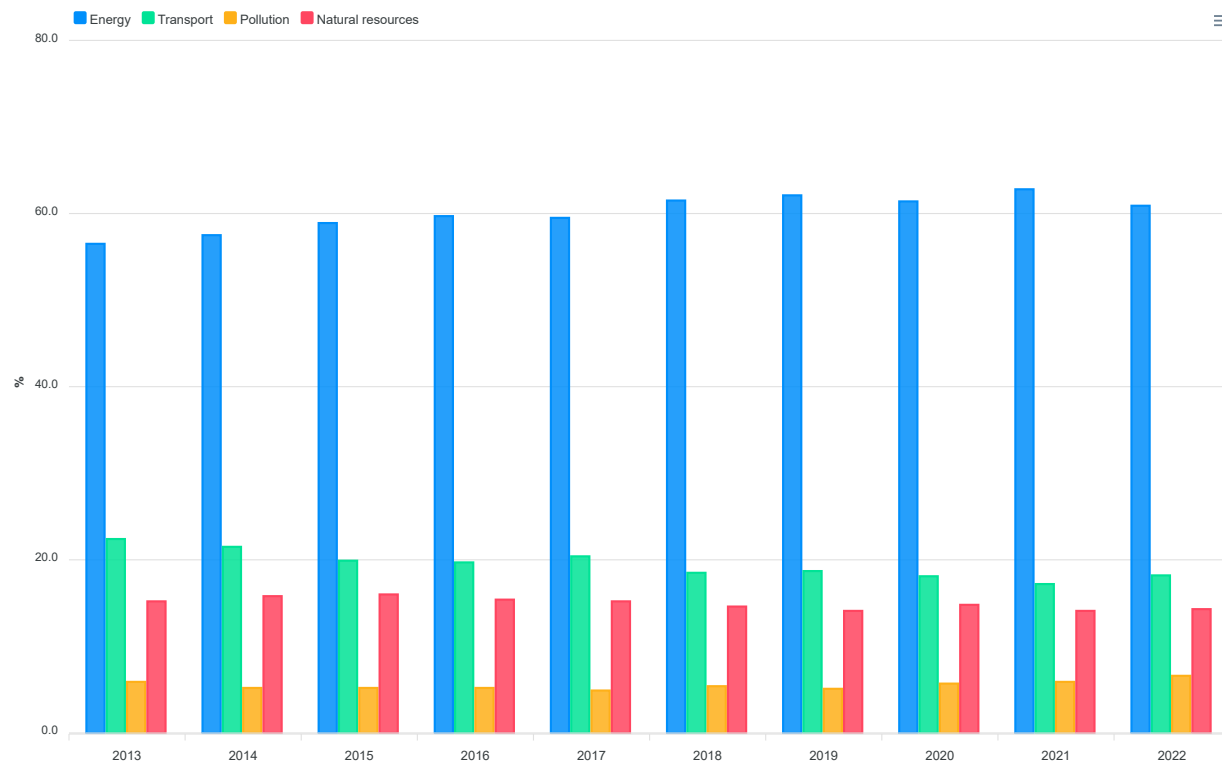
1 ENVIRONMENTAL TAX REVENUES AND CHARGES, BY CATEGORIES¹⁾

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	Environmental tax revenues and charges, by categories, for			
	Energy	Transport	Pollution	Natural resources
2013				
Environmental tax revenues	6 783 646 257	2 690 091 861	703 216 241	1 821 281 758
Environmental charges	3 219 937	18 392 924	8 994 457	384 391 128
2014				
Environmental tax revenues	7 663 595 689	2 873 021 602	696 707 710	2 099 674 479
Environmental charges	1 645 682	25 484 082	8 208 210	457 601 594
2015				
Environmental tax revenues	8 574 921 361	2 888 682 674	750 651 884	2 328 500 962
Environmental charges	1 089 845	27 941 597	9 501 221	497 248 810
2016				
Environmental tax revenues	9 194 343 259	3 025 168 298	799 871 392	2 375 949 377
Environmental charges	812 519	20 499 688	3 886 089	447 148 232
2017				
Environmental tax revenues	9 624 257 011	3 306 478 519	785 141 126	2 472 124 862
Environmental charges	755 234	44 953 405	4 744 989	383 085 121
2018				
Environmental tax revenues	10 519 220 328	3 175 306 789	917 607 249	2 496 797 757
Environmental charges	705 252	32 789 374	5 441 442	400 655 751
2019				
Environmental tax revenues	10 892 341 542	3 280 385 115	897 528 582	2 481 583 230
Environmental charges	471 910	38 562 464	6 188 441	336 327 666
2020				
Environmental tax revenues	9 532 013 996	2 801 838 817	879 818 883	2 297 813 778
Environmental charges	467 961	37 897 737	7 085 146	291 399 391
2021				
Environmental tax revenues	10 679 130 288	2 913 874 904	998 157 632	2 404 705 591
Environmental charges	1 091 420	39 952 532	7 527 760	339 989 906
2022				
Environmental tax revenues	10 435 957 485	3 113 746 662	1 133 597 587	2 445 688 416
Environmental charges	152 109	44 352 369	10 200 804	437 741 996

1) Data were revised and are not comparable to the data from previous years.

G-1 TAX REVENUES, BY CATEGORIES, 2013 - 2022



G-2 ENVIRONMENTAL CHARGES, BY CATEGORIES, 2013 - 2022



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 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. 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 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

CO₂ carbon dioxide
ESA 2010 European System of Accounts, 2010 version

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