



ENVIRONMENTAL TAXES AND CHARGES, 2021 – 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 2012 to 2021.

Tax revenues from energy taxes in 2021 increased by 12.2% compared to 2020 and by 84.8% compared to 2012.

Tax revenues from transport taxes in 2021 increased by 3.5% compared to 2020 and by 8.7% compared to 2012.

Tax revenues from pollution taxes in 2021 decreased by 45.5% compared to 2020 and by 61.0% compared to 2012.

Tax revenues from taxes on natural resources in 2021 increased by 3.5% compared to 2020 and by 162.0% compared to 2012.

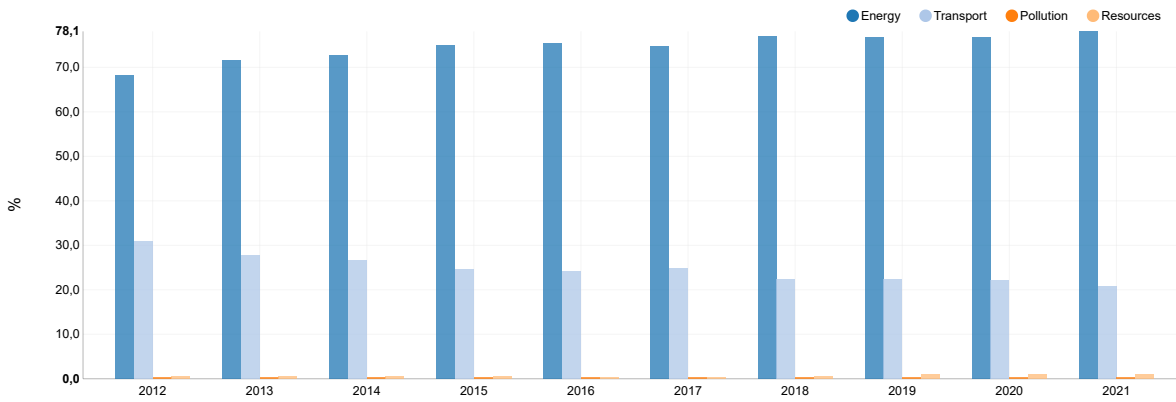
Final data will be available in the database on 8 September 2023.

1 ENVIRONMENTAL TAX REVENUES AND CHARGES, BY CATEGORIES

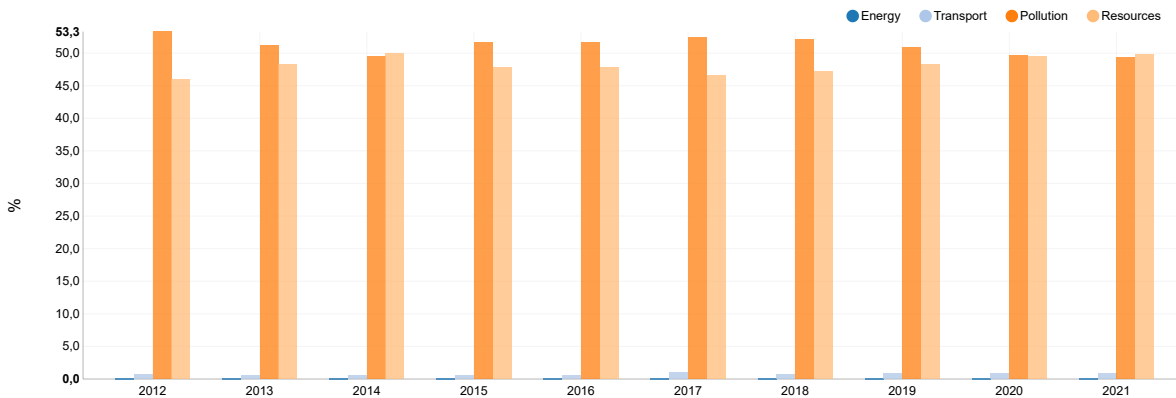
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	Environmental tax revenues and charges, by categories, for			
	Energy	Transport	Pollution	Resources
2012				
Environmental tax revenues	5 778 957 880	2 625 465 595	8 918 782	50 656 018
Environmental charges	3 523 202	23 017 776	1 821 941 132	1 565 971 995
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
2021				
Environmental tax revenues	10 679 013 992	2 853 150 377	3 476 327	132 693 470
Environmental charges	1 091 420	39 952 532	2 280 712 376	2 301 615 896

G-1 TAX REVENUES, BY CATEGORIES, 2012 – 2021



G-2 ENVIRONMENTAL CHARGES, BY CATEGORIES, 2012 – 2021



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 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 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) 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. 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, since these activities deplete natural resources.

Abbreviations

CO ₂	carbon dioxide
ESA 2010	European System of Accounts, 2010 version
NTL	National Tax List

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