

# STATISTICAL RELEASE

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## Environmental taxes in the Republic of Serbia, 2013-2014

The Statistical Office of the Republic of Serbia publishes, for the first time in the form of statistical release, the results of environmental taxes computation in the Republic of Serbia.

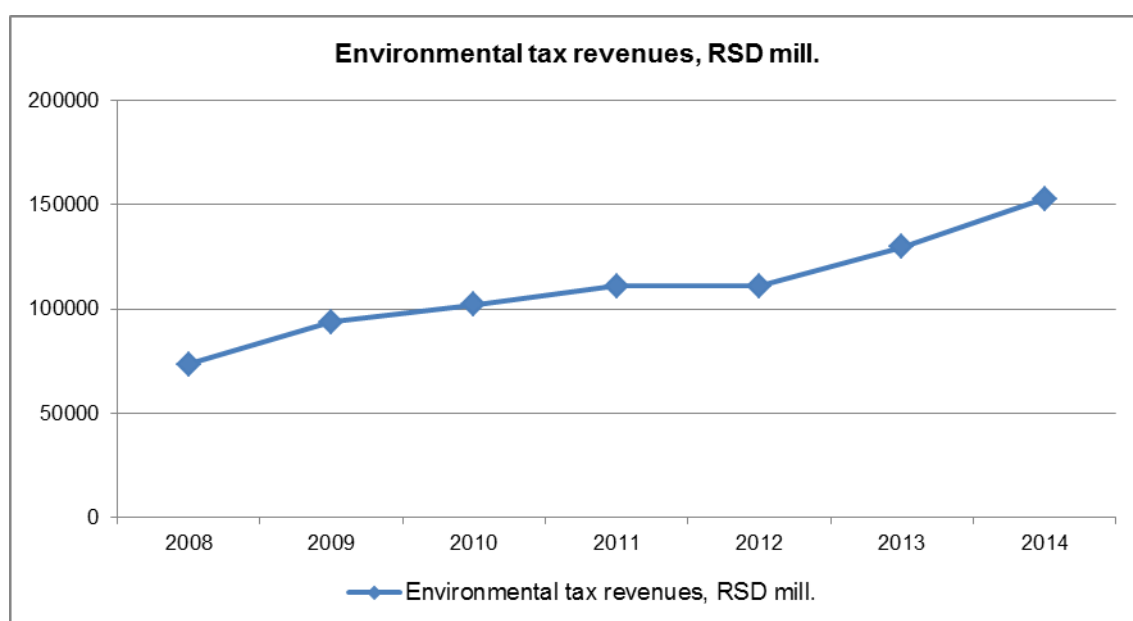
Environmental taxes are regarded as an economic instrument for controlling pollution and managing resources, and they are conceived to influence the behaviour of business subjects, producers and consumers.

Value of revenue from environmental taxes was increased by 2.1 times in 2014, compared with 2008. Average annual increase of revenue from environmental taxes in the period 2008-2014 amounted to 13.0%.

In 2014, revenue from environmental taxes amounted to RSD 152785.3 mill, presenting the increase of 17.8% relative to 2013. The greatest share in revenue structure related to energy taxes and taxes on transport, 84.1%, i.e. 7.2%, while taxes on pollution and resources participated with 6.4% and 2.2%, respectively.

From the perspective of the entities paying the taxes, the largest share of taxes in 2014 was paid by production units, 57.2%, while the share of households as consumers in total revenue amounted to 42.7%. The rest of revenue was recorded as not allocated.

Average annual share of environmental tax revenues in gross domestic product (GDP) in the period 2008-2014 amounted to 3.3%. In 2014, share of environmental tax revenues in GDP was 3.9%, while the share of environmental tax revenues in total taxes and social contributions amounted to 10.5%.



## 1. Environmental tax revenues, by types of taxes

### Republic of Serbia

	RSD mill.		Structure, %	
	2013	2014	2013	2014
<b>Total</b>	<b>129694.8</b>	<b>152785.3</b>	<b>100.0</b>	<b>100.0</b>
Energy taxes	109690.8	128563.0	84.6	84.1
Transport taxes	10541.8	10963.9	8.1	7.2
Pollution taxes	6459.0	9844.6	5.0	6.4
Resource taxes	3003.2	3413.7	2.3	2.2

## 2. Structure of environmental tax revenues from the perspective of the entities paying the taxes

### Republic of Serbia

%

	2013	2014
<b>Total</b>	<b>100.0</b>	<b>100.0</b>
Production units	56.4	57.2
Households	43.6	42.7
Not allocated	0.0	0.0

## 3. Environmental tax revenues, indicators

### Republic of Serbia

	2013	2014
Share of environmental tax revenues in GDP, %	3.3	3.9
Share of environmental tax revenues in total taxes and social contributions, %	9.1	10.5

Methodological explanations of income from environmental taxes are available on the website of the Statistical Office of the Republic of Serbia <http://webzrs.stat.gov.rs/WebSite/Public/PageView.aspx?pKey=64>.

Data series of income from environmental taxes are obtainable on the website of the Statistical Office of the Republic of Serbia, in data base <http://webzrs.stat.gov.rs/WebSite/public/ReportView.aspx>.

Starting from 1999 the Statistical Office of the Republic of Serbia has not at disposal and may not provide available certain data relative to AP Kosovo and Metohia and therefore these data are not included in the coverage for the Republic of Serbia (total).