

STATISTICAL RELEASE

NR80

Number 266 - Year LXVII, 09.10.2017

Satellite accounts division

SERB266 NR80 091017

Environmental taxes, 2015

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.

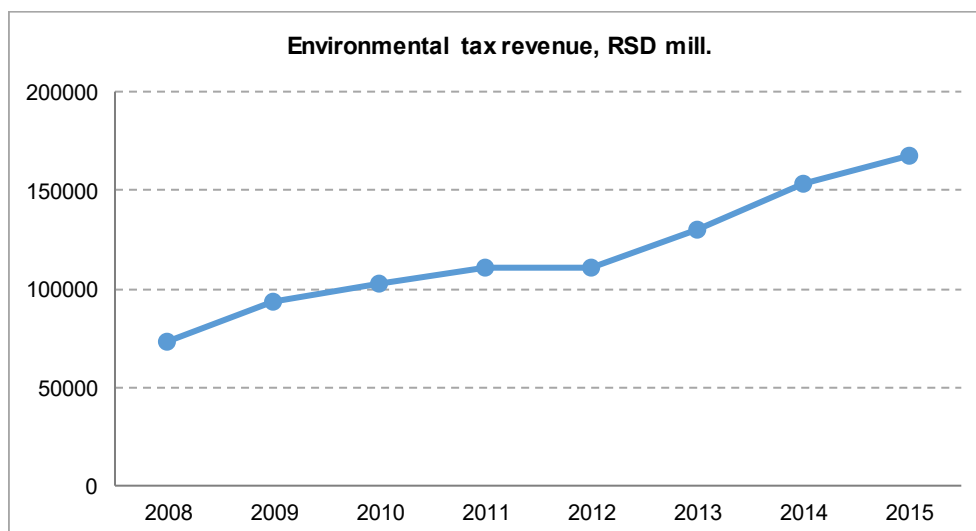
Value of revenue from environmental taxes was increased by 2.3 times in 2015, compared with 2008. Average annual increase of revenue from environmental taxes in the period 2008-2015 amounted to 12.5%.

In 2015, revenue from environmental taxes amounted to RSD 167198.7 mill, presenting the increase of 9.4% relative to 2014. The greatest share in revenue structure related to energy taxes and taxes on transport, 86.7%, i.e. 7.0%, while taxes on pollution and resources participated with 4.2% and 2.1%, respectively.

From the perspective of the entities paying the taxes, the largest share of taxes in 2015 was paid by production units, 61.1%, while the share of households as consumers in total revenue amounted to 38.8%. The rest of revenue was recorded as not allocated.

Average annual share of environmental tax revenues in gross domestic product (GDP) in the period 2008-2015 amounted to 3.4%. In 2015, share of environmental tax revenues in GDP was 4.1%, while the share of environmental tax revenues in total taxes and social contributions amounted to 11.1%.

Due to methodological changes, performed was the revision of the already published data for the period 2008-2014.



1. Environmental tax revenues, by types of taxes

Republic of Serbia

	RSD mill.		Structure, %	
	2014 (revised)	2015	2014 (revised)	2015
Total	152867.0	167198.7	100.0	100.0
Energy taxes	128563.0	144900.1	84.1	86.7
Transport taxes	11045.7	11782.7	7.2	7.0
Pollution taxes	9844.6	6992.9	6.4	4.2
Resource taxes	3413.7	3522.9	2.2	2.1

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

Republic of Serbia

%

	2014 (revised)	2015
Total	100.0	100.0
Production units	61.4	61.1
Households	38.5	38.8
Not allocated	0.0	0.0

3. Environmental tax revenues, indicators

Republic of Serbia

	2014 (revised)	2015
Share of environmental tax revenues in GDP, %	3.9	4.1
Share of environmental tax revenues in total taxes and social contributions, %	10.5	11.1

Methodological explanations of income from environmental taxes are available on the website of the Statistical Office of the Republic of Serbia <http://webrzs.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://webrzs.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).