

STATISTICAL RELEASE

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Environmental statistics and accounts division

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Environmental taxes, 2017

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.

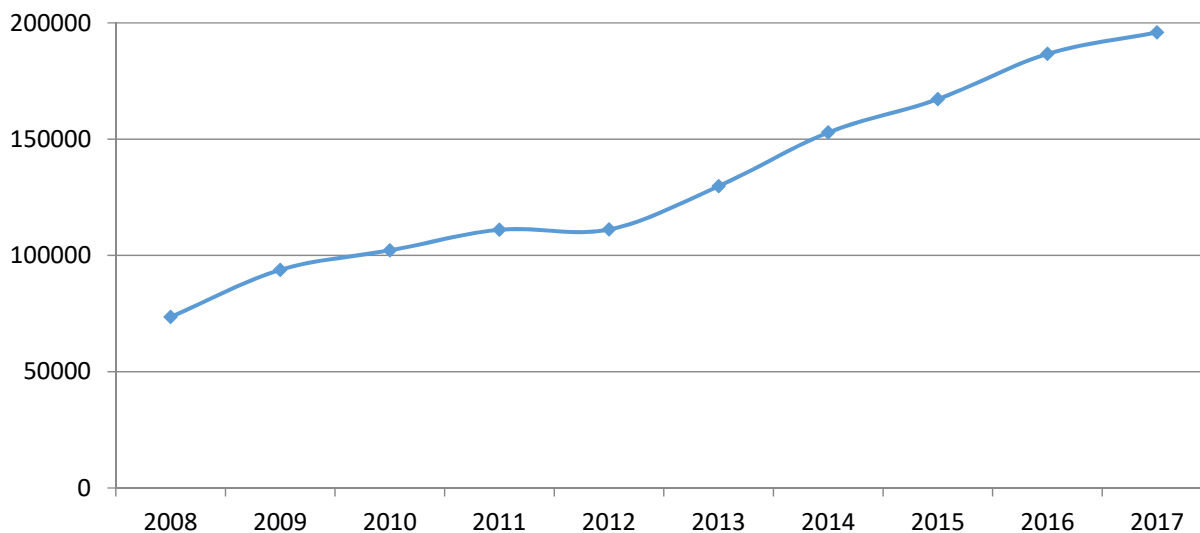
Value of revenue from environmental taxes was increased by 2.7 times in 2017, compared with 2008. Average annual increase of revenue from environmental taxes in the period 2008-2017 amounted to 11.5%.

In 2017, revenue from environmental taxes amounted to RSD 195 906.2 mill, presenting the increase of 5.0% relative to 2016. The greatest share in revenue structure related to energy taxes and taxes on transport, 85.6%, i.e. 7.1%, while taxes on pollution and resources participated with 5.6% and 1.7%, respectively.

From the perspective of the entities paying the taxes, the largest share of taxes in 2017 was paid by production units, 61.0%, while the share of households as consumers in total revenue amounted to 39.0%. The rest of revenue was recorded as "not allocated".

Average annual share of environmental tax revenues in gross domestic product (GDP) in the period 2008-2017 amounted to 3.5%. In 2017, 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%.

Environmental tax revenues, RSD mill.



1. Environmental tax revenues, by types of taxes

Republic of Serbia

	RSD mill.		Structure, %	
	2016	2017	2016	2017
Total	186653.4	195906.2	100.0	100.0
Energy taxes	161796.2	167779.2	86.7	85.6
Transport taxes	12600.0	13817.4	6.8	7.1
Pollution taxes	9136.2	11071.6	4.9	5.6
Resource taxes	3120.9	3238.0	1.7	1.7

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

Republic of Serbia

%

	2016	2017
Total	100.0	100.0
Production units	60.6	61.0
Households	39.4	39.0
Not allocated	0.0	0.0

3. Environmental tax revenues, indicators

Republic of Serbia

	2016	2017
Share of environmental tax revenues in GDP, %	4.1	4.1
Share of environmental tax revenues in total taxes and social contributions, %	11.4	11.1

Methodological explanations of income from environmental taxes are available on the website of the Statistical Office of the Republic of Serbia <http://www.stat.gov.rs/en-US/istrazivanja/methodology-and-documents/?a=25&s=2503>.

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://data.stat.gov.rs/?caller=SDDB&languageCode=en-US>.

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).