

STATISTICAL RELEASE

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Environmental statistics and accounts division

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Environmental taxes, 2018

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.

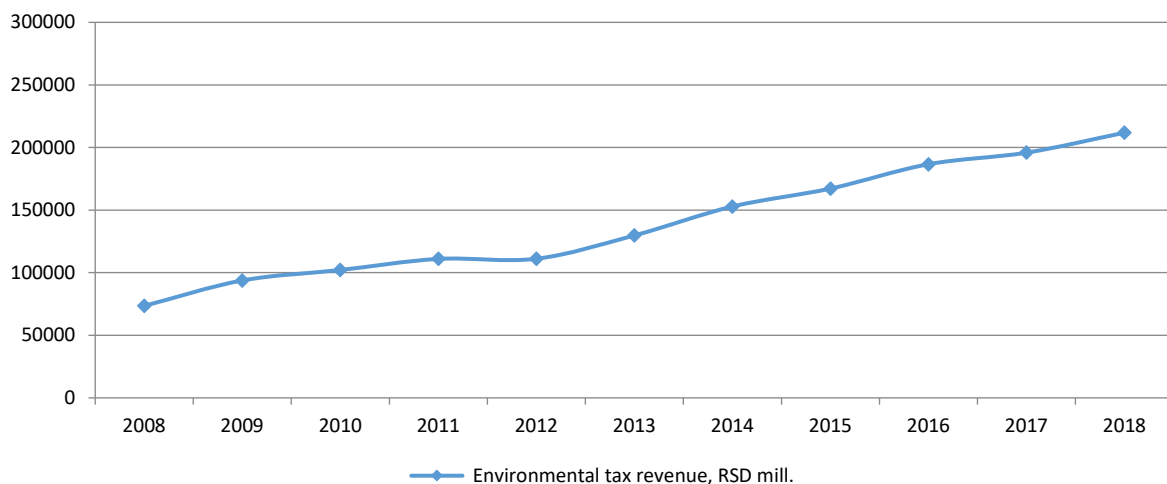
Value of revenue from environmental taxes was increased by 2.9 times in 2018, compared with 2008. Average annual increase of revenue from environmental taxes in the period 2008-2018 amounted to 11.2%.

In 2018, revenue from environmental taxes amounted to RSD 211 825.5 mill, presenting the increase of 8.1% relative to 2017. The greatest share in revenue structure related to energy taxes and taxes on transport, 86.1%, i.e. 7.0%, while taxes on pollution and resources participated with 5.5% and 1.4%, respectively.

From the perspective of the entities paying the taxes, the largest share of taxes in 2018 was paid by production units, 61.3%, while the share of households as consumers in total revenue amounted to 38.7%. The rest of revenue was recorded as "not allocated".

Average annual share of environmental tax revenues in gross domestic product (GDP) in the period 2008-2018 amounted to 3.6%. In 2018, share of environmental tax revenues in GDP was 4.2%, 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, %	
	2017	2018	2017	2018
Total	195 906.2	211 825.5	100.0	100.0
Energy taxes	167 779.2	182 389.8	85.6	86.1
Transport taxes	13 817.4	14 769.6	7.1	7.0
Pollution taxes	11 071.6	11 612.4	5.7	5.5
Resource taxes	3 238.0	3 053.7	1.7	1.4

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

Republic of Serbia

%

	2017	2018
Total	100.0	100.0
Production units	61.0	61.3
Households	39.0	38.7
Not allocated	0.0	0.0

3. Environmental tax revenues, indicators

Republic of Serbia

	2017	2018
Share of environmental tax revenues in GDP, %	4.1	4.2
Share of environmental tax revenues in total taxes and social contributions, %	11.1	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).