

QUALITY REPORT FOR STATISTICAL SURVEY

Environmental Taxes for 2026.

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0. Basic information

- Purpose, goal, and subject of the survey

The purpose of the survey is to collect data on environmental tax and charges for the following categories: energy, transport, pollution and resources.

- Reference period

Calendar year

- Legal acts and other agreements

Environmental Protection and Energy Efficiency Fund Act (NN, Nos 107/03 and 144/12)

Accounting Act (NN, Nos 85/24, 145/24 and 151/25)

Decision on the National Classification of Activities - NKD 2007 (NN, Nos 58/07 and 72/07)

Ordinance on the Manner of Keeping the Register of Annual Financial Statements and the Manner of Receiving and the Procedure for Checking the Completeness and Accuracy of Annual Financial Statements and Annual Report (NN, Nos 1/16, 93/17 and 50/20)

Ordinance on the Structure and Content of Annual Financial Reports (NN, No. 107/25)

Ordinance on the Content of Additional Data for Statistical and Other Purposes (NN, Nos 2/17 and 158/23)

Regulation (EC) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts

- Classification system

National Classification of Activities 2007

- Statistical concepts and definitions

Environmental taxes are taxes 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.

Energy taxes include taxes on energy production and 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, ships) and related transport services (e.g. taxes on charter or scheduled flights). Transport taxes may be "one-off" taxes related to imports or sales of equipment, or recurrent taxes such as an annual road tax.

Pollution taxes include taxes on measured or estimated emission into the air and water, management of solid waste and noise. CO₂ taxes are an exception, since they are included in energy taxes.

Taxes on natural resources (excluding taxes on oil and gas extraction) 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.

Environmental charges are the same as fees and are defined as compulsory, non-refundable payments to the general government or to the bodies outside the general government such as environment protection funds or water management.

Energy charges include the compulsory collection of costs of energy products, electricity, natural gas and solid fuels.

Transport charges include fees for the use of roads, use of maritime property paid by owners of boats and yachts, excessive use of public roads, etc.

Pollution charges include fees for the destruction of controlled substances and/or fluorinated gases, as well as fees for the management of waste batteries and accumulators.

Charges for natural resources include fees for the exploitation of mineral raw materials in the marginal zone, concession on maritime property, concession on mineral and thermal waters, concession on water and public water property, etc.

- Statistical units

Data refer to environmental taxes collected by the government and paid by different economic units. Data are 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). Environmental taxes are based on the National Tax List (NTL).

- Statistical population

The target population are all production sectors according to the NKD, households as consumers and non-residents.

1. Relevance

1.1 Data users

Users of the Croatian Bureau of Statistics: scientists, students

1.1.1 User needs

Users of the Croatian Bureau of Statistics - for comparison of calculations, scientists - for research, students - for thesis

1.1.2 User satisfaction

The first user satisfaction survey of the Croatian Bureau of Statistics was carried out in 2013, and since 2024, the survey has been conducted annually. The survey results are available on the Croatian Bureau of Statistics website under [User satisfaction surveys](#).

1.2. Completeness

Data are submitted in accordance with the relevant EU legislation.

1.2.1 Data completeness rate

The indicator is not applicable.

2. Accuracy and reliability

2.1. Sampling error

The indicator is not applicable.

2.1.1 Sampling error indicators

The indicator is not applicable.

2.2. Non-sampling error

The indicator is not applicable.

2.2.1. Coverage error

The indicator is not applicable.

2.2.2. Over-coverage rate

The indicator is not applicable.

2.2.3. Measurement error

The indicator is not applicable.

2.2.4. Non-response error

The indicator is not applicable.

2.2.5. Unit non-response rate

The indicator is not applicable.

2.2.6. Item non-response rate

The indicator is not applicable.

2.2.7. Processing error

The indicator is not applicable.

2.2.8. Imputation rate

The indicator is not applicable.

2.2.9. Model assumption error

The indicator is not applicable.

2.3. Data revision

2.3.1. Data revision – policy

The users of statistical data are informed about revisions on the website of the Croatian Bureau of Statistics, on the link [General Revision Policy of the Croatian Bureau of Statistics](#).

2.3.2. Data revision – practice

Survey disseminate preliminary results and final data in the database.

2.3.3. Data revision – average size

The indicator is not applicable.

2.4. Seasonal adjustment

The indicator is not applicable.

3. Timeliness and Punctuality

3.1. Timeliness

T + 8.27 months data for 2024 were issued in the First Release of 24 April 2026

T + 10.10 months - PC-Axis database

3.1.1. Time lag – first results

Indicator for this survey is not applicable.

3.1.2. Time lag – final results

Time lag - final results is: T + 8,27 months

3.2. Punctuality

T + 0 months All data have been submitted on time based on scheduled release dates.

3.2.1. Punctuality – delivery and publication

Delivery and publication is: 0

4. Accessibility and clarity

Data are disseminated in electronic format - release on the website of the Croatian Bureau of Statistics in the form of the First Releases and in the PC-Axis database.

The First Release contains short methodological explanations, such as source and methods of data collection, coverage and comparability, definitions and etc. Metadata are also available in the database.

4.1. News release

First Release [OEN-2026-1-6 Environmental Taxes and Charges, 2024 – Provisional Data](#)

Release date: 24 April 2026

4.2. On-line database

PC-Axis databases [Environmental taxes and charges](#)

Release date: 3 July 2026

4.3. Micro-data access

The conditions under which certain users can access microdata are regulated by [The Ordinance on the Conditions and Manner of Use of Statistical Data for Scientific Purposes](#) (NN, No. 5/23).

4.4. Documentation on methodology

The basic methodological explanations are published in the First Release and in the database.

5. Comparability over time

5.1. Asymmetry for mirror flows statistics

The indicator is not applicable.

5.2. Comparability - over time

Comparable data series refer to the period from 2004 to 2024

5.2.1. Length of comparable time series

Length of comparable time series is: 21 years

5.2.2. Reasons for break in time series

The indicator for this survey is not applicable, there was no break in time series.

5.3. Coherence – subannual and annual statistics

The indicator is not applicable.

5.4. Coherence – national accounts

Unweighted values: Statistic	Domain	Domain value	Comment	Value
Energy tax			The list of taxes and fees for the environment for the Republic of Croatia was prepared in cooperation with the Macroeconomic Statistics Directorate of the CBS. Data for the category "Energy" were revised for certain years.	0,18
Transport Tax			The list of taxes and fees for the environment for the Republic of Croatia was prepared in cooperation with the Macroeconomic Statistics Directorate of the CBS.	0
Pollution tax			The list of taxes and fees for the environment for the Republic of Croatia was prepared in cooperation with the Macroeconomic Statistics Directorate of the CBS.	0,1
Resource Tax			The list of taxes and fees for the environment for the Republic of Croatia was prepared in cooperation with the Macroeconomic Statistics Directorate of the CBS.	0

5.5. Coherence – administrative sources

The indicator is not applicable.

6. Cost and burden

6.1. Cost

The costs are associated with the production data through material costs and employee benefits.

6.2. Burden

The indicator is not computed.