

## **QUALITY REPORT FOR STATISTICAL SURVEY**

### **Environmental Taxes for 2020**

Organisational unit: Environment Statistics Unit

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## 0. Basic information

- Purpose and subject matter

The purpose of the survey is to collect data on environmental tax revenues and environmental 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 (OG, Nos 107/03 and 144/12)
- Accounting Act (OG, No. 47/20)
- Decision on the National Classification of Activities – NKD 2007 (OG, 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 and 93/17)
- Ordinance on the Structure and Content of Annual Financial Reports (OG, No 144/20)
- Ordinance on the Content of Additional Data for Statistical and Other Purposes (OG, No 1/16)
- 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

- Concepts and definitions

Environmental tax is a tax with a physical unit (or its proxy) as a base of something that has a proven, specific negative impact on the environment.

Environmental charges have the same meaning as fees, defined as compulsory, required payments to either general government or to bodies outside general government, such as an environmental fund or a water management board. Charges are seen as payments for services.

Environmental tax revenue means the revenue collected from taxes within a particular environmental category (energy taxes, transport taxes, pollution taxes and taxes on resources).

Energy taxes include taxes on 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 CO<sub>2</sub> taxes are included under energy taxes rather than under pollution taxes. There are several reasons for that. First of all, it is often not possible to identify CO<sub>2</sub> taxes separately in tax statistics, because they are integrated with energy taxes, e.g. via differentiation of mineral oil tax rates. In addition, they are partly introduced as a substitute for other energy taxes and the revenue from these taxes is often large compared to the revenue from pollution taxes. This means that including CO<sub>2</sub> taxes in pollution taxes rather than in energy taxes would distort international comparisons. If they are identifiable, CO<sub>2</sub> taxes should be reported as a separate category next to energy taxes. SO<sub>2</sub> taxes may be subject to the same problem as CO<sub>2</sub> taxes.

Transport taxes include taxes related to the ownership and use of motor vehicles. Tax on other transport equipment (e.g. planes) and related transport services (e.g. duty on charter or scheduled flights) are also included here if they conform to the general definition of environmental taxes. The transport taxes may also be “one-off” taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. Taxes on petrol, diesel and other transport fuels are included in energy taxes.

Pollution taxes include taxes on measured or estimated emission to air and water, management of solid waste and noise. CO<sub>2</sub> taxes are exception, since they are included in energy taxes as discussed above.

Taxes on resources include taxes linked to the extraction or to the use of natural resources, such as water, forests, wild flora and fauna. These activities deplete natural resources.

- **Statistical units**

Data refer to environmental taxes collected by the government and payable by different economic agents. Data are prepared on the basis of the Fina's Report on Own Income and Revenues in the Government, County and Town/Municipal Budgets (P-1 form) and the Report on Payments and Arrangement of Joint Budget Incomes, Particular Institutions and Trade Companies Owned by the Republic of Croatia and Incomes for Other Public Needs (P-2 and P-3 forms) as well as on data of the Environment Protection and Energy Efficiency Fund.

- **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 purposes students – for theses

#### **1.1.2. User satisfaction**

The Croatian Bureau of Statistics conducted the User Satisfaction Survey in 2015. The results of the User Satisfaction Survey are available on request.

### **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**

Not applicable.

#### **2.1.1. Sampling error indicators**

The indicator is not applicable.

## **2.2. Non-sampling error**

Not applicable.

### **2.2.1. Coverage error**

Not applicable.

### **2.2.2. Over-coverage rate**

The indicator is not applicable.

### **2.2.3. Measurement errors**

Not applicable.

### **2.2.4. Non-response errors**

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 errors**

Not applicable.

### **2.2.8. Imputation rate**

The indicator is not applicable.

### **2.2.9. Model assumption error**

Not applicable.

## **2.3. Data revision**

### **2.3.1. Data revision – policy**

The users of statistical data are informed about revisions (preliminary data, final data) on the website of the Croatian Bureau of Statistics.

### **2.3.2. Data revision – practice**

Provisional figures are not published in this survey and therefore regular revision is not planned. Data revisions are carried out only in case of change in methodology or subsequent data that significantly impact the calculation.

### **2.3.3. Data revision – average size**

The indicator is not applicable.

## **2.4. Seasonal adjustment**

Not applicable.

### **3. Timeliness and punctuality**

#### **3.1. Timeliness**

T + 8.27 months Data for 2018 were issued in the First Release of 25 September 2020. T + 10.10 months – PC-Axis database

##### **3.1.1. Timeliness – first results**

The indicator is not applicable.

##### **3.1.2. Timeliness – final results**

Time lag of 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 printed and 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**

6.1.6. Environmental Taxes and Charges, 2018

Release date: 25 September 2020

#### **4.2. Online database**

23 December 2020 Databases: “Environmental Taxes and Charges”

<https://podaci.dzs.hr/en> (PC-Axis database)

#### **4.3. Microdata access**

Conditions under which certain users can have access to microdata are regulated by the Ordinance on the Conditions and Manner of Use of Statistical Data for Scientific Purposes.

#### **4.4. Documentation on methodology**

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

## 5. Coherence and comparability

### 5.1. Asymmetry for mirror flows statistics

Not applicable.

### 5.2. Comparability over time

Comparable data series refer to the period from 2004 to 2018.

#### 5.2.1. Length of comparable time series

Length of comparable time series is: 15 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 – short-term and structural data

The indicator is not computed.

### 5.4. Coherence – national accounts

Coherence with national accounts data is: Statistic	Domain	Domain value	Notice	Value
Energy tax			The difference was caused by backcasting of particular NACE categories	0.18
Transport tax				0
Pollution tax			The difference was caused by backcasting of particular NACE categories	0.1
Pollution tax				0

### 5.5. Coherence – administrative sources

The indicator is not applicable.

## 6. Cost and burden

### 6.1. Cost

Costs are associated with data production through material costs and employees' incomes (earnings etc.). There are no costs related to the collection of statistical data because all data have been obtained from other departments of the Croatian Bureau of Statistics and from administrative sources.

### 6.2. Burden

The indicator for this survey is not applicable.