



REPUBLIC OF CROATIA  
CROATIAN BUREAU OF STATISTICS



## QUALITY REPORT FOR STATISTICAL SURVEY

### Environmental Taxes for 2023

Organisational unit: Environment Statistics Unit

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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 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 and 114/22)

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 (EU) 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, which is identified as a tax in ESA 2010.

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 production and 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. This category also includes CO<sub>2</sub> taxes.

Transport taxes include taxes related to the ownership and use of motor vehicles, taxes on other transport equipment (e.g. planes) and related transport services (e.g. duty on charter or scheduled flights). 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.

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.

Taxes on resources (excluding taxes on the extraction of oil and gas) include taxes linked to the use of natural resources, such as water, forests, wild flora and fauna, since these activities deplete natural resources.

- **Statistical units**

Data refer to environmental taxes collected by the government and payable by different economic agents. The data are prepared on the basis of the Report on Revenues and Expenditures, Income and Expenses (PR-RAS form), Report on the Execution based on the General Ledger Accounts (T0710 form) 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**

Target population are all production NKD sections, households as consumers and non-residents.

## **1. Relevance**

### **1.1. Data users**

Users from the Croatian Bureau of Statistics, external users: 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 first user satisfaction survey of the Croatian Bureau of Statistics was conducted in 2013, the second one in 2015, and the last one at the end of 2022. The results of the survey are available on the website of the Croatian Bureau of Statistics <https://dzs.gov.hr/highlighted-themes/quality/user-satisfactionsurveys/686>

### **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 data revisions on the website of the Croatian Bureau of Statistics.

#### 2.3.2. Data revision – practice

Provisional data are released in the First Release, whereas final data are released in the database.

#### 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 2021 were released in the First Release of 27 April 2023

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 planned 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 – by releasing them 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 Notes on Methodology, such as sources and methods of data collection, coverage and comparability, definitions and etc. Metadata are also available in the database.

### **4.1. News release**

OEN-2023-1-6 Environmental Taxes and Charges, 2021 – Provisional Data

Deadlines: 27 April 2023

### **4.2. Online database**

8 September 2023: Databases: Environmental Taxes and Charges

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

### **4.3. Microdata access**

The conditions under which certain users can access microdata are regulated by the Ordinance on Conditions and Terms of Access and Use of Confidential Statistical Data of the Croatian Bureau of Statistics for Scientific Purposes (NN, br. 5/23).

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

The basic Notes on Methodology 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 2021.

#### **5.2.1. Length of comparable time series**

Length of comparable time series is: 18 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 – national accounts	Domain	Domain value	Notice	Value
Energy tax			Difference is due to recalculations of certain NACE categories.	0.18
Transport tax				0
Pollution tax			Difference is due to recalculations of certain NACE categories.	0.1
Resource 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 (wages, etc.). There are no costs related to the collection of statistical data because all data have been obtained from other units of the Croatian Bureau of Statistics and from administrative sources.

### 6.2. Burden

The indicator for this survey is not applicable.