



REPUBLIC OF CROATIA  
CROATIAN BUREAU OF STATISTICS



**QUALITY REPORT FOR STATISTICAL SURVEY  
Environmental Taxes  
for 2024**

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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 \(OG, Nos 107/03 and 144/12\)](#)
- [Accounting Act \(OG, No 82/23\)](#)
- [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 \(NN, Nos 1/16 93/17 and 50/20\)](#)
- [Ordinance on the Structure and Content of Annual Financial Reports \(OG, Nos 18/19 144/20 and 158/23\)](#)
- [Ordinance on the Content of Additional Data for Statistical and Other Purposes \(OG, Nos 2/17 and 158/23\)](#)
- [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. – NKD 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 CO<sub>2</sub> 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. CO<sub>2</sub> 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 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 – [User satisfaction surveys](#).

### **1.2. Completeness**

Data are submitted in accordance with the relevant EU legislation.

#### 1.2.1 Data completeness rate

Indicator for this survey is not applicable.

## **2. Accuracy and reliability**

### **2.1. Sampling error**

Not applicable

#### 2.1.1 Sampling error indicators

Indicator for this survey is not applicable.

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

Not applicable

#### 2.2.1. Coverage error

Not applicable

#### 2.2.2. Over-coverage rate

Indicator for this survey is not applicable.

#### 2.2.3. Measurement error

Not applicable

#### 2.2.4. Non-response error

Not applicable

#### 2.2.5. Unit non-response rate

Indicator for this survey is not applicable.

#### 2.2.6. Item non-response rate

Indicator for this survey is not applicable.

#### 2.2.7. Processing error

Not applicable

#### 2.2.8. Imputation rate

Indicator for this survey 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 on the website of the Croatian Bureau of Statistics, on the link – [General Revision Policy of the CBS](#).

#### 2.3.2. Data revision – practice

Survey disseminate preliminary results and final data in the database.

2.3.3. Data revision – average size  
Indicator for this survey is not applicable.

## **2.4. Seasonal adjustment**

Not applicable

## **3. Timeliness and Punctuality**

### **3.1. Timeliness**

T + 8.27 months data for 2022 were issued in the First Release of 26 April 2024. 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

### **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**

OEN-2024-1-6 Environmental Taxes and Charges, 2022 - Provisional Data

Release date: 26 April 2024

### **4.2. On-line database**

27 June 2024 Databases: Environmental Taxes and Charges

[https://web.dzs.hr/PXWeb/Menu.aspx?px\\_db=Okolis&px\\_language=en&rxid=392f9430-ecae-48b0-b88e-0baef3c9b807](https://web.dzs.hr/PXWeb/Menu.aspx?px_db=Okolis&px_language=en&rxid=392f9430-ecae-48b0-b88e-0baef3c9b807)

### **4.3. Micro-data 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](#).

#### 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

Not applicable

#### 5.2. Comparability - over time

Comparable data series refer to the period from 2004 to 2022

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

Length of comparable time series is: 19

##### 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

Indicator was not computed for this survey.

#### 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. Environmental taxes data has been revised for the entire series from 2005 – 2022, while for environmental fees, the data series for the period 2013 – 2022 has been revised. The revised data for the specified periods are not comparable with previous 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. Environmental taxes data has been revised for the entire series from 2005 – 2022, while for environmental fees, the data series for the period 2013 – 2022 has been revised. The revised data for the specified periods are not comparable with previous years.	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. Environmental taxes data has been revised for the entire series from 2005 – 2022, while for environmental fees, the data series for the period 2013 – 2022 has been revised. The revised data for the specified periods are not comparable with previous years.	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. Environmental taxes data has been revised for the entire series from 2005 – 2022, while for environmental fees, the data series for the period 2013 – 2022 has been revised. The revised data for the specified periods are not comparable with previous years.	0

#### 5.5. Coherence – administrative sources

Indicator for this survey 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.