



METHODOLOGICAL EXPLANATION

Metka Pograjc

ENVIRONMENTALLY RELATED TAXES

This methodological explanation relates to the data releases:

Environmentally related taxes, Slovenia, annual (First Release)



September 2024

Content	
1	PURPOSE..... 3
2	LEGAL FRAMEWORK..... 3
3	UNIT DESCRIBED BY THE PUBLISHED DATA..... 3
4	SELECTION OF OBSERVATION UNIT..... 3
5	SOURCES AND METHODS OF DATA COLLECTION..... 4
6	DEFINITIONS..... 4
7	EXPLANATIONS..... 5
8	PUBLISHING..... 6
9	REVISION OF THE DATA..... 6
10	OTHER METHODOLOGICAL MATERIALS..... 7

1 PURPOSE

The purpose of releasing the data on environmentally related taxes (hereinafter-environmental taxes) is the amount of financial resources paid due to environmental pollution.

Key statistics published are:

- The total value of environmental taxes
- The value of environmental taxes according to individual environmental taxes by SKD 2008 activities, households, non-residents and non-allocated
- The value of individual environmental taxes by SKD 2008 activities, households, non-residents and not allocated.

2 LEGAL FRAMEWORK

- [Annual Programme of Statistical Surveys \(LPSR\)](#) (only in Slovene)
- [National Statistics Act](#) (OJ RS, No. 45/95 and 9/01)
- Regulation (EC) No 691/2011 of the European Parliament and of the Council on European environmental economic accounts(CELEX:32011R0691).

3 UNIT DESCRIBED BY THE PUBLISHED DATA

The unit described by the published data is the environmental tax which business entities, households and non-residents are obliged to pay due to environmental pollution. There are four categories of environmental taxes: taxes on energy (including fuel), transport taxes (fuel excluded), pollution taxes and resource taxes. Environmental taxes are observed according to the Standard Classification of Activities (SKD 2008) for business entities, households, non-residents and not allocated.

4 SELECTION OF OBSERVATION UNIT

Observation units are business entities performing economic activity according to NACE Rev.2, households, non-residents and not allocated.

Coverage is complete, which means that the survey covers all business entities performing particular economic activities according to SKD 2008, households, non-residents and not allocated.

The survey covers more than 180,000 records.

5 SOURCES AND METHODS OF DATA COLLECTION

Data are collected annually.

Data for the survey are obtained from existing administrative sources (Slovenian Environment Agency, Financial Administration of the Republic of Slovenia and Slovenian Infrastructure Agency) and the statistical sources (survey on the fiscal burden by taxes and social contributions, PEFA - Energy accounts).

Administrative databases are:

- Tax on environmental pollution due to lubricating oils and fluids,
- Tax on environmental pollution due to end-of-life motor vehicles,
- Tax on environmental pollution due to end-of-life tyres,
- Tax on environmental pollution due to waste electrical and electronic equipment,
- Tax on environmental pollution due to packaging waste,
- Tax on environmental pollution due to volatile organic compounds,
- Tax on air pollution with CO₂,
- Tax on environmental pollution due to waste disposal,
- Tax on environmental pollution due to discharged water,
- Excise tax on mineral oils and gases,
- Excise tax on solid fuels,
- Excise tax on electricity,
- Tax on sales of new motor vehicles,
- Additional tax on motor vehicles,
- Tax on sales of used motor vehicles,
- Property tax on boats,
- Additional tax on boats,
- Annual fee on the use of motor vehicles by legal entities,
- Annual fee on the use of motor vehicles by natural persons,
- Compulsory Stocks Of Crude Oil And/Or Petroleum Products,
- Charges on the use of water,
- Markup on toll,
- Transshipment fee in the port of Koper,
- Contribution for ensuring support for the production of electricity from high-efficiency cogeneration and renewable energy sources,
- Energy Efficiency Contribution.

6 DEFINITIONS

Environmental taxes are taxes that must be paid for polluting the environment.

Energy taxes are taxes that are related to different energy sources used for 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 included in energy taxes.

Transport taxes are taxes that are related to the ownership and use of motor vehicles. Fuels are excluded. Transport taxes also include recurrent taxes such as an annual road tax.

Pollution taxes are taxes that are related to measured or estimated emissions to air and water, management of solid waste and noise.

Resource taxes are taxes that are related to the use of natural resources (excluding oil and gas). Taxes include water charges. Water rights in the Slovenian budget are not included in environmental taxes.

7 EXPLANATIONS

7.1 CLASSIFICATIONS

SKD 2008 <http://www.stat.si/doc/pub/skd.pdf> is the national version of the European statistical classification of economic activities NACE. Rev. 2 <http://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF/dd5443f5-b886-40e4-920d-9df03590ff91?version=1.0>, which includes all activities of the European classification and adds some national subclasses

7.2 DATA PROCESSING

DATA EDITING

Data were edited by using appropriate systematic and individual corrections.

For more, see the general methodological explanations [Statistical data editing](#).

WEIGHTING

Weighting was not performed.

SEASONAL ADJUSTMENT

Seasonal adjustment is not applicable.

DATA PROCESSING OTHER

The administrative data we take over include personal or tax identification number of the payer and the amount paid. As administrative data are not classified by SKD 2008 activities, the activity code according to SKD 2008 needs to be added. There are around 180,000 such records at the annual level. According to the Eurostat methodology (Environmental Taxes - A statistical guide, 2013), taxes are divided into four groups (energy taxes, transport taxes, pollution taxes and resource taxes).

7.3 INDICES

Indices are not published.

7.4 PRECISION

The precision is not calculated.

7.5 OTHER EXPLANATIONS

Some totals do not add up due to rounding.

8 PUBLISHING

- SiStat database: Environment – Environmental accounts – [Environmental taxes](#). Data are published at the national level and SKD 2008 activity in the form of absolute numbers.
- First release (Environment, Environmental taxes): »Environmentally related taxes, Slovenia, annual«.
- EUROSTAT (Statistical Office of the European Union)
- The Organisation for Economic Co-operation and Development (OECD)

9 REVISION OF THE DATA

9.1 PUBLISHING OF PRELIMINARY AND FINAL DATA

Revision policy of national accounts is stipulated with ESA 2010, so data are not determined the status of preliminary or final.

In addition to routine annual revisions, which include the usual data updates and encompass the last four years, we revise national accounts estimates also within benchmark revisions. Such revisions are made by EU member states in the same year, every five years, for a longer time series of national accounts data. In this way, we ensure the comparability of data between countries and

intime. Such revisions were made in 2019 and in 2024, for the data time series from 1995 on.

In September 2024, data for environmentally related taxes are revised in the entire time series, i.e. from 2005 onwards. The reason was corrections of and changes in accounting methods, as well as in the classification of some transactions among taxes and reclassification of taxes by sub-sectors of general government.

The most important changes after the revision:

- exclusion of the contribution for financing the decommissioning costs of the NPP from tax revenues,
- change in the method of accounting for revenues from emission coupons,
- inclusion of a contribution to support the production of electricity from RES and CHP among tax revenues from 2009 on,
- inclusion of a contribution for energy efficiency among tax revenues from 2010 on.

9.2 FACTORS INFLUENCING COMPARABILITY OVER TIME

The data from 2005 onwards are comparable and are in line with the concepts of ESA 2010.

Methodological explanation on revision of statistical data is available on

<https://www.stat.si/dokument/5299/RevisionOfStatisticalDataMEgeneral.pdf>

10 OTHER METHODOLOGICAL MATERIALS

Methodological materials on SURS's website are available at <https://www.stat.si/statweb/en/Methods/QuestionnairesMethodologicalExplanationsQualityReports>.

- Questionnaire:
 - SURS does not collect data for this survey by using a questionnaire.
- Quality report for the survey:
 - Environmentally related taxes (DVO),

Theme: Environment, SubTheme: Environmental Accounts

- Eurostat - Environmental taxes – A statistical guide, 2013

<http://ec.europa.eu/eurostat/documents/3859598/5936129/KS-GQ-13-005-EN.PDF>