



REPUBLIC OF CROATIA



CROATIAN BUREAU OF STATISTICS

QUALITY REPORT FOR STATISTICAL SURVEY
Environmental Taxes
For 2016

Organisational unit: Environment and Energy Statistics and Sustainable Development
Indicators Department
Environment Statistics Unit

Prepared by: Mirjana Žanić

May, 2020

0. Basic information

- Purpose, goal, and subject of the survey

Environmental tax revenues and environmental charges for the following categories: energy, transport, pollution and resources.

- Reference period

Calendar year.

- Legal acts and other agreements

- Decision on the National Classification of Activities – NKD 2007. (OG, Nos 58/07 and 72/07)
- Classification of Products by Activity – KPD 2002. (OG, No. 128/03)
- Accounting Act (OG, Nos 109/07, 125/11 and 54/13)
- Ordinance on the Manner of Keeping the Register of Annual Financial Reports (OG, Nos 39/08 and 37/09)
- Ordinance on the Structure and Content of the Annual Financial Reports (OG, Nos 38/08, 12/09 and 130/10)
- Ordinance on the Content of Additional Data for Statistical and Other Purposes (OG, Nos 13/09 and 20/10)
- Environmental Protection and Energy Efficiency Fund Act (OG, No. 107/03)
- Act on Amendments to the Environmental Protection and Energy Efficiency Fund Act (OG, No. 144/12)
- 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 version

- 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. Tax revenue means the revenue collected from taxes.

Environmental charges have the same meaning as fees. Charges, as OECD defines them, mean 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.

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 CO₂ taxes are included under energy taxes rather than under pollution 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 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. CO₂ 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 form) 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. Data for non-residents are not available.

1. Relevance

1.1. Data users

Users within the Croatian Bureau of Statistics: national accounts

External users: scientists, students

1.1.1 User needs

National accounts – for comparison of calculations

Scientists – for researches; students – for thesis

1.1.2 User satisfaction

The Croatian Bureau of Statistics conducted the User Satisfaction Survey in 2013 and 2015.

The results of the User Satisfaction Survey conducted in 2015 are available at:

http://www.dzs.hr/Eng/international/Quality_Report/Quality_Report_Documents/Quality_Report_Satisfaction_Survey.pdf

1.2. Completeness

Data are sent in accordance with the relevant EU legislation. Data for non-residents are not available.

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.

2.1.2 Bias due to sample selection process

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 errors

Not applicable.

2.2.4 Non-response errors

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 errors

Not applicable.

2.2.8 Imputation rate

Indicator for this survey is not applicable.

2.2.9 Editing rate

Indicator for this survey is not applicable.

2.2.10 Hit rate

Indicator for this survey is not applicable.

2.2.11 Model assumption error

Not applicable.

2.3. Data revision

2.3.1 Data revision – policy

Users of statistical data are informed about revisions (preliminary, final data) on the web site of the Croatian Bureau of Statistics.

2.3.2 Data revision – practice

Provisional figures are not published in this survey and therefore regular revisions are not planned.

Data revisions are carried out only in case of change in methodology or subsequent data that significantly impact the calculation.

In 2016, the correction of data on environmental charges for 2013 took place.

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

3.1.1 Time lag – first results

Indicator for this survey is not applicable.

3.1.2 Time lag – final results

Time lag of final results is T + 9 months.

3.2. Punctuality

3.2.1 Punctuality – delivery and publication

Delivery and publication is 0

4. Accessibility and clarity

Data are disseminated in printed and electronic form – release on the website of the Croatian Bureau of Statistics in the form of first releases.

The First Release contains short methodological explanations on topics such as source and methods of data collection, coverage and comparability, definitions etc.

4.1. News release

30 September 2016 ■ First Release No. 6.1.6. Environmental Taxes and Charges, 2014

4.2. Other publications

Not applicable.

4.3. On-line database

Not applicable, an on-line database does not exist.

4.4. Micro-data access

The conditions under which certain users can access microdata are regulated by the Ordinance on the Conditions and Terms of Using Confidential Data for Scientific Purposes.

4.5. Documentation on methodology

The basic methodological explanations are published within first releases.

5. Comparability

5.1. Asymmetry for mirror flows statistics

Not applicable.

5.2. Comparability over time

5.2.1 Length of comparable time series

Length of comparable time series is 11

5.2.2 Reasons for break in time series

There was no break in time series.

The correction of data on environmental charges for 2013 took place.

6. Coherence

6.1. Coherence – short-term and structural data

Indicator for this survey is not computed.

6.2. Coherence – national accounts

Indicator for this survey is not computed.

6.3. Coherence – administrative sources

Indicator for this survey is not applicable.

7. Cost and burden

7.1. Cost

The costs are associated with the 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.

7.2. Burden

Indicator for this survey is not applicable.