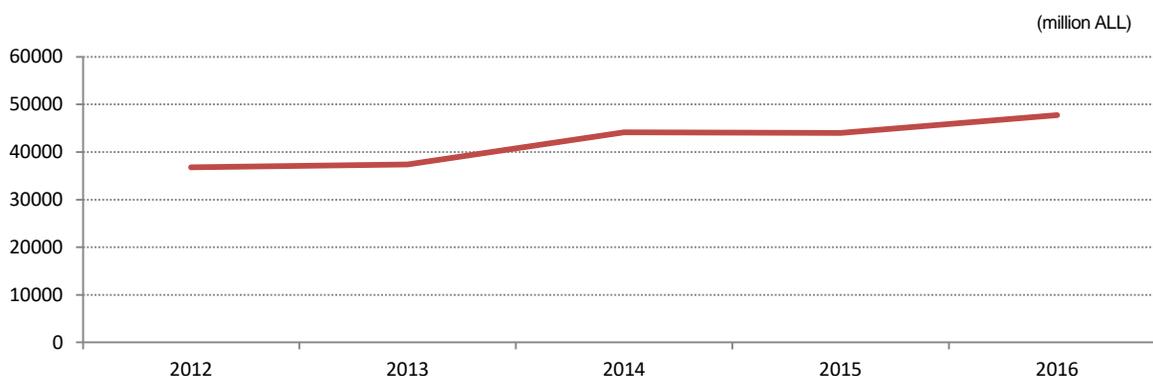


# Environmental Taxes in Albania

## Year 2016

**Tirana, 11 July 2018:** In 2016, revenues from environmental taxes amounted to about ALL 48 billion. That corresponds to an increase of 8.64 % compared to 2015, mainly due to the increase in transport tax revenues.

**Fig. 1 Environmental tax revenues**



**Tab 1. Environmental tax revenues, by types of taxes**

(million ALL)

Year	2012	2013	2014	2015	2016
Energy Taxes	24,578	25,057	27,312	22,924	24,539
Transport Taxes	10,290	10,461	14,892	19,255	21,342
Pollution Taxes	1,878	1,853	1,889	1,782	1,880
Resource Taxes	9	11	14	19	16
<b>Total</b>	<b>36,755</b>	<b>37,383</b>	<b>44,107</b>	<b>43,980</b>	<b>47,778</b>

Regarding the structure of environmental tax revenues in 2016, energy taxes accounted with 51.36 % for the largest share, followed by transport taxes with 44.67 %, pollution taxes with 3.93 % and resource taxes with 0.03 %.

In 2016, compared with the previous year, revenues from transport taxes increased by 10.84 %, those of energy taxes and population taxes increased by 7.05 % and 5.49 %, while revenues from resource taxes decreased by 14.33 %.

**Tab 2. Structure of environmental tax revenues by type**

(%)

Year	2012	2013	2014	2015	2016
Energy Taxes	66.87	67.03	61.92	52.12	51.36
Transport Taxes	28.00	27.98	33.76	43.78	44.67
Pollution Taxes	5.11	4.96	4.28	4.05	3.93
Resource Taxes	0.03	0.03	0.03	0.04	0.03

In 2016, the share of environmental tax revenue in GDP is 3.24 %, increasing by 0.17 % compared to 2015.

Environmental tax revenues, in 2016, account for a share of 12.92 % in total tax revenues and social contributions, with an increase of 0.07 % compared to 2015.

**Tab 3. Environmental tax revenues**

(%)

Year	2012	2013	2014	2015	2016
Share of environmental tax revenues in GDP	2.76	2.77	3.16	3.07	3.24
Share of environmental tax revenues in total taxes and social contributions	12.22	12.47	13.13	12.85	12.92

2015\* Final GDP

2016\*\* Semi-final GDP

# Methodological notes

## Definitions

### Environmental taxes

Environmental taxes are considered as an economic instrument to control pollution and management of natural resources and are designed to influence the behaviour of businesses, producers and consumers. Environmental taxes are part of the environmental economic accounts, a satellite system of national accounts.

The Environmental taxes data are provided by the Ministry of Finance. Data on energy taxes, transport taxes, pollution taxes, and resources taxes are subject of revision. For more information refer to: [http://www.instat.gov.al/media/371722/revision\\_policy\\_2016.pdf](http://www.instat.gov.al/media/371722/revision_policy_2016.pdf)

Four major environmental tax groups are:

### Energy taxes

Energy taxes (including car fuel) include taxes on energy products in the country, as well as on energy products that are also used for transport purposes. This also includes taxes on bio fuels and other forms of energy from renewable sources, as well as taxes on energy product reserves.

### Transport taxes

Transportation taxes (excluding car fuel) refer mainly to taxes related to ownership and use of vehicles. These taxes also include taxes on other means of transport (such as aircraft, ships and trains, etc.) and their services.

### Pollution taxes

Pollution taxes include emissions to air and water, solid waste management and noise etc. The tax on CO2 emissions, which is covered by the energy tax category, is excluded.

### Resource taxes

Resource taxes include taxes on the extraction or use of natural resources (water, forests, wildlife, etc.). VAT and other taxes do not represent a tax that directly or indirectly affects the environment, and is not used in an exclusive way to protect the environment. As a result, these taxes are excluded from these estimates.

The national tax list is a starting point for the assessment of environmental tax revenues. The methodology used for their calculation is made in accordance with Regulation (EU) No 691/2011 and Eurostat guidelines: "Environmental taxes, a statistical guide". These data are harmonized with the European System of Economic Accounts (ESA 2010).