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**MODULE 5.09: ENVIRONMENTAL ACCOUNTS AND CLIMATE
CHANGE**

**Title: IMPROVEMENTS AND UPGRADING OF THE EXISTING
ENVIRONMENTAL ACCOUNTS (ENVIRONMENTALLY RELATED
TAXES)**

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1 INTRODUCTION

Economic instruments for pollution control and natural resource management are an increasingly important part of environmental policy in EU Member States and OECD countries. The range of instruments includes environmental taxes, fees and charges, tradable permits, deposit-refund systems and subsidies for environmental protection. These guidelines focus on the development of statistics for environmental taxes. This is an area where basic data are generally readily available and comparable across countries. The statistics cover revenue data and information on tax rules and regulations.

Environmental taxes are a basic instrument of environmental policy. Every tax whose tax base is a physical unit of something that has a negative impact on the environment is considered as an environmental tax. This report identifies environmental taxes in Slovenia, and tries to assess who is paying them. Knowledge about this provides a valuable input to the transfer table of the Environmental Protection Expenditure Accounts (EPEA). Furthermore, the data can, in combination with the EPEA-data, be used to assess whether industries which pay a lot of environmental taxes are stimulated to invest in environmental protection.

The Environmental Tax Accounts for Slovenia were built taking into account the Eurostat guidelines on this subject. This implies that environmental taxes were divided into four categories, namely energy taxes, transport taxes, pollution taxes and resource taxes. Energy taxes include taxes on energy products used for both transport and stationary purposes and taxes of the nuclear power plant. Transport taxes include taxes related to the ownership and use of motor vehicles. Pollution taxes include taxes on measured and estimated emissions to air and water and on management of solid waste. Resource taxes include taxes on water consumption.

At the beginning we wanted to improve our previous work with the necessary recalculations of existing data (time series from 2005 onwards) and 2008 data in line with NACE Rev. 2 and consistent with the methodology of national accounts (NA), to be followed by data editing, creation of the database of environmentally related taxes, analysis of final results and dissemination. But we decided to obtain data on environmental taxes of time series from 2008 onwards to including 2010.

This report presents overall figures for environmentally related taxes by the Eurostat definition for the 2008-2010 period broken down by categories of taxes. Environmentally related taxes have not yet been established as official statistics in Slovenia.

Table 1: Work plan by months

ACTIVITIES	January 2012 – December 2012											
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII
Studying and adopting the methodology consistent with NA	x											
Overview of existing administrative data sources and establishing their reliability and quality		x										
Collecting the new administrative data by harmonised approach			x									
Control of the collected data				x								
Data calculating					x							
Data editing						x	x					
Reconciliation of the results and need for the independent survey								x				
Creation of the database of environmentally related taxes									x	x		
Analysis of the results											x	
Reporting and publishing												x

2 DATA COMPILATION METHODOLOGY

This chapter presents the methodology used to construct the environmental tax accounts. First we show how the environmental taxes were selected. Next we turn to the allocation of these taxes to the different tax types (energy, transport, pollution and resource). Tax data can be found on the Slovenian website of the Ministry of Finance but only by type. This tax database does not classify the taxes by function. As a consequence, we first had to determine which of the taxes in the database could be marked as environmental taxes. This was done by consultation with NA and NTL (national tax list) from Eurostat (OECD/EEA Database on instruments for environmental policy and natural resources management). In the first step we got a list of environmental taxes from NA; the data are available only by type and not according to NACE Rev. 2. In the second step we got tax data by ID number from the Customs Administration of the Republic of Slovenia, the Tax Administration of the Republic of Slovenia, the Slovenian Environmental Agency, the Slovenian Roads Agency and the Ministry of Finance, which we connected with the second level of NACE Rev. 2 code.

2.1 The Eurostat definition of environmentally related taxes

The general definition of a tax used in this framework follows from the NA, where the main point is that taxes are compulsory payments to the government, where the benefits provided to the taxpayer are not directly linked to the payment. According to Eurostat (2001), the environmental effect of a tax comes primarily through the impact a tax has on the relative prices of environmentally related products and activities, in combination with the relevant price elasticity. The potential effect of a given tax will in such a perspective depend on the costs and prices.

2.2 The Eurostat and Slovenian categorisation of environmentally related taxes

Since different countries have different taxes, 4 main categories of environmentally related taxes have been defined. This has been done for reporting purposes and with the aim of making international comparisons possible.

The 4 main categories are:

- Energy taxes (including CO₂-taxes),
- Transport taxes (excluding CO₂-taxes),
- Pollution taxes and
- Resource taxes

2.2.1 Energy taxes (including CO₂-taxes)

This group includes 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 in energy taxes rather than in pollution taxes due to several reasons. Often they are integrated with other energy taxes and cannot be separated in the national accounts. Another reason is that they may have been introduced as a substitute for other energy taxes.

In Slovenia 7 taxes are included in this category:

- Taxes on air pollution with CO₂ (caused by gas, solid and liquid fuels),
- Contribution of the nuclear power plant to finance its decommission,
- Indemnity for restricted use of area on the territory of the nuclear power plant,
- Excise tax on mineral oil and gas,
- Excise tax on mineral oil and gas with added biofuels,
- Excise tax on solid fuel and
- Excise tax on electricity and coal.

Taxes on air pollution with CO₂ (caused by gas, solid and liquid fuels)

Taxes on air pollution caused by emissions of carbon dioxide as a result of burning fuel are charged and paid when the fuel is for the first time on the market in Slovenia, acquired from EU Member States or imported from third countries. For data on taxes on air pollution with CO₂ we use the database of the Customs Administration of the Republic of Slovenia. The data do not include household consumers.

Contribution of the nuclear power plant to finance its decommission

The Krško nuclear power plant (NEK) as a nuclear operator in accordance with the Decree on the Criteria for Setting Compensation Level Payable for Limited Use of Space within the Area of a Nuclear Facility (OJ RS, No. 100/08) is liable to pay compensation for the limited use of space. Eligible to receive this compensation are the municipalities of Brežice, Kostanjevica na Krki, Sevnica and Kozje. The compensation payable by the NEK is the highest revenue of municipalities' budgets. The source of data on this tax is the Ministry of Finance of the Republic of Slovenia.

Indemnity for restricted use of area on the territory of the nuclear power plant

On the basis of the Fund for Decommissioning of NEK and Disposal of Radioactive Waste from the Nuclear Power Plant, up to 2003 assets in the Fund were paid by the NEK, from 2004 on assets in the Fund have been paid by GEN. In 2003 the Slovenian government adopted a regulation that provides that the Fund from 2004 is liable to pay compensation to municipalities Krško, Brežice and Sevnica. This is to

compensate for the limited use of space for storage of low and intermediate level radioactive waste in the area of the NEK. This allowance is the biggest expense of the Fund. The source of data on this tax is the Ministry of Finance of the Republic of Slovenia.

Excise tax on mineral oil and gas

Data on the excise tax on mineral oils and gas were broken down by economic branches with the use of energy consumption data from the Customs Administration of the Republic of Slovenia. Data do not include household consumers.

Excise tax on mineral oil and gas with added biofuels

Data on the excise tax on mineral oils and gas with added biofuels were broken down by economic branches with the use of energy consumption data from the Customs Administration of the Republic of Slovenia. Data do not include household consumers.

Excise tax on solid fuel

Data on the excise tax on solid fuel was broken down by economic branches with the use of energy consumption data from the Customs Administration of the Republic of Slovenia. Data do not include household consumers.

Excise tax on electricity and coal

The tax is paid upon the sale of energy by an energy trader to an end-user, not including household consumers; or upon the purchase of energy by an end-user in Slovenia, not including household consumers. Revenue data on energy tax were broken down by economic branches with the use of the database kept by the Customs Administration of the Republic of Slovenia.

2.2.2 Transport taxes (excluding CO₂-taxes)

This group mainly includes 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) are also included here, when they conform to the general definition of environmentally related 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 under energy taxes.

In Slovenia 3 taxes are included in this category:

- Tax on sales of new motor vehicles,
- Tax on sales of used motor vehicles and
- Registration fees on motor vehicles, boats and airplanes.

Tax on sales of new motor vehicles

This tax is paid by the manufacturer or the person who obtains a new motor vehicle from another EU Member State or the importer of a new motor vehicle. Revenue data of the tax on sales of new motor vehicles were broken down by economic sectors and households. We used data from the Tax Administration of the Republic of Slovenia.

Tax on sales of used motor vehicles

This tax is paid by the manufacturer or the person who obtains a used motor vehicle from another EU Member State or the importer of a used motor vehicle. Revenue data of the tax on sales of used motor vehicles were broken down by economic sectors and households. We used data from the Tax Administration of the Republic of Slovenia.

Registration fees on motor vehicles, boats and airplanes

Registration fees on motor vehicles, boats and airplanes are paid by owners (legal entities and individuals) of motor vehicles, boats and airplanes. Data were allocated to economic divisions and households by using the database kept by the Slovenian Roads Agency.

2.2.3 Pollution taxes

This group includes taxes on measured or estimated emissions to air and water, management of solid waste and noise. An exception is the CO₂ taxes, which are included under energy taxes.

In Slovenia 9 taxes are included in this category:

- Tax on lubricating oils and fluids,
- Tax on fluorinated greenhouse gases,
- Special water tax,
- Tax on volatile organic compounds,
- Taxes on waste pollution,
- Tax on waste electrical and electronic equipment,
- Tax on end-of-life tyres,
- Tax on packaging waste and
- Tax on end-of-life motor vehicle.

Tax on lubricating oils and fluids

Tax on lubricating oils and fluids must be paid because of pollution from the use of lubricating oils and fluids, and when the lubricating oils for the first time enter the market in Slovenia, when it comes to production or the acquisition of lubricating oils from other EU Member States and when lubricating oils are imported from third countries. Data on this tax were allocated to economic divisions by using the database kept by the Customs Administration of the Republic of Slovenia.

Tax on fluorinated greenhouse gases

Taxes on fluorinated greenhouse gases must be paid because of air pollution by emissions of fluorinated greenhouse gases in the manufacture, installation and maintenance of equipment containing fluorinated greenhouse gases. Data on this tax were allocated to economic divisions by using the database kept by the Customs Administration of the Republic of Slovenia.

Special water tax

Special water tax must be paid for industrial waste water and municipal waste water. Payers of special water tax of industrial waste water are legal persons or persons that cause with their activities environmental pollution caused by industrial waste water. Payers of special water tax of municipal waste water are legal persons or persons that are owners or managers of buildings that are municipal waste water collectors. Data on this tax were allocated to economic divisions and households by using the database kept by the Slovenian Environmental Agency.

Tax on volatile organic compounds

Tax on volatile organic compounds must be paid because of the use of organic solvents in certain paints and varnishes, vehicle refinishing products and the use of cleaning agents. Data on this tax were allocated to economic divisions by using the database kept by the Customs Administration of the Republic of Slovenia.

Tax on waste pollution

Tax on waste pollution is paid when waste is deposited in the landfill which is public infrastructure or when waste is deposited in the landfill which is managed by industry. Data on this tax were allocated to economic divisions and households by using the database kept by the Slovenian Environmental Agency (2008-2009) and the Customs Administration of the Republic of Slovenia (2010).

Tax on waste electrical and electronic equipment

Tax on waste electrical and electronic (EE) equipment should be paid when EE equipment produced in Slovenia is for the first time marketed in Slovenia or first used in Slovenia, if the end-user is the manufacturer of this equipment. The second example is when EE equipment obtained from another EU Member State or imported from third countries is for the first time marketed in Slovenia or first used in Slovenia, if the end-user is the acquirer of this equipment. Data on this tax were allocated to economic divisions by using the database kept by the Customs Administration of the Republic of Slovenia.

Tax on end-of-life tyres

Tax on end-of-life tyres must be paid when tyres manufactured in Slovenia are for the first time put in the market in Slovenia or for the first time put to use in Slovenia, if their producer is also their end-user. The tax must also be paid when tyres

obtained from another EU Member State or imported from third countries are for the first time put in the market in Slovenia or for the first time put to use in Slovenia, where their acquirer is also their end-user. The last example is when used tires generated in another EU Member State or imported from third countries are for the first time released as a re-rubber on the market in Slovenia or for the first time put to use in Slovenia, if their producer is also their end-user. Data on this tax were allocated to economic divisions by using the database kept by the Customs Administration of the Republic of Slovenia.

Tax on packaging waste

Tax on packaging waste must be paid when goods wrapped in Slovenia are for the first time put in the market in Slovenia, or when they are for the first time used, if the packer of the goods is also the end-user. The tax must be paid when the packaged goods acquired from another EU Member State or imported from third countries are for the first time put in the market in Slovenia or for the first time used in Slovenia, where the acquirer of the goods is the end-user. Tax on packaging waste must also be paid when the packaging not intended for the packaging of goods produced in another EU Member State or imported from third countries or manufactured in Slovenia is for the first time put in the market in Slovenia or upon its first use, if the customer or the manufacturer of packaging is the end-user. Data on this tax were allocated to economic divisions by using the database kept by the Customs Administration of the Republic of Slovenia.

Tax on end-of-life motor vehicle

The obligation to pay this tax occurs when the motor vehicle is for the first time put into circulation in Slovenia, when it is produced, or when it is imported from another EU Member State or third countries. Data on this tax were allocated to households by using the database kept by the Customs Administration of the Republic of Slovenia.

2.2.4 Resource taxes (excluding resource taxes on oil and gas)

Resource taxes are taxes on extraction of natural resources, except taxes on oil and gas that are meant to capture the resource rent. Taxes on resources pose some particular problems. There are differences in opinion on whether resource extraction is environmentally harmful in itself, although there is broad agreement that it can lead to environmental problems, such as pollution and soil erosion. In this group taxes we include Charges on use of water.

Charges on use of water

Charges on use of water are paid for the water use, debris and water land owned by the government. Charges on use of water are paid by users and industrial consumers of water stock who take water from water resources, use land use water or take

debris because of their activities. Data on this tax were allocated to economic divisions. The allocation of revenue data on charges on use of water was carried out by using revenue data from the Slovenian Environmental Agency as they are available and fully compatible with our purposes.

3 RESULTS

A complete set of environmental tax data for the main environmental tax categories for three years (2008-2010) are available broken down by economic activities. This chapter contains the summary of our results and data sets, along with the analysis of the most important findings. The detailed tables for each of the four environmental tax categories are presented in Chapter 5.

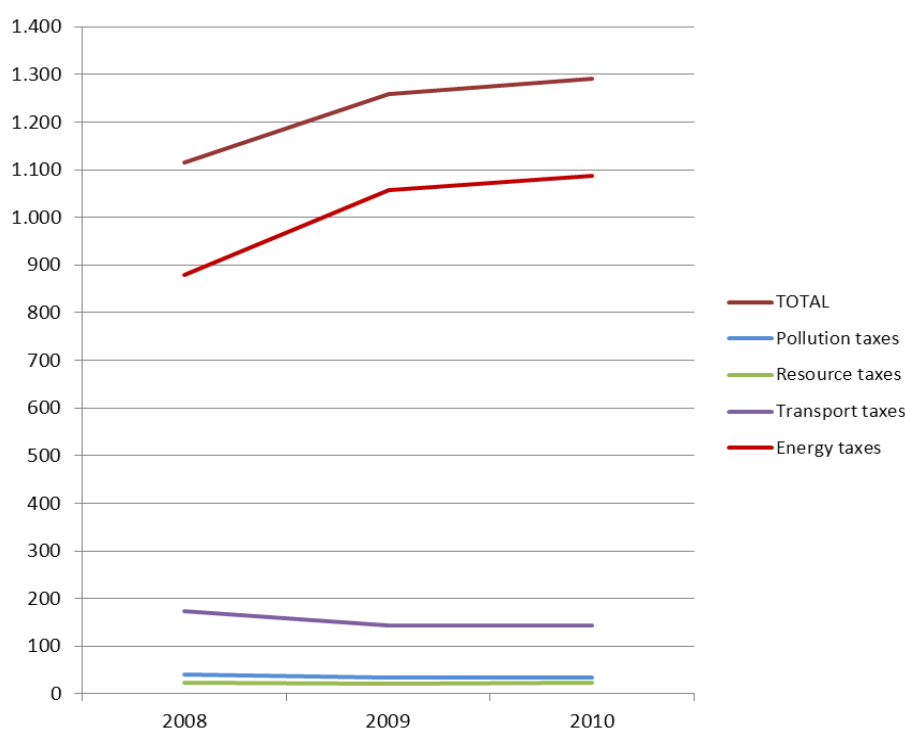
3.1 Environmental taxes by type

Table 2 shows the differences by type of tax. The revenues from environmentally related taxes amounted to a total of EUR 1,116 million in 2008 and EUR 1,291 million in 2010, which is an increase of about 15.62%.

Table 2: Environmental taxes by type, 2008-2010 (million EUR)

	2008	2009	2010
Energy taxes	880	1 057	1 088
Transport taxes	174	144	144
Pollution taxes	40	35	35
Resource taxes	22	22	24
Total	1 116	1 258	1 291

Figure 1: Revenue from environmentally related taxes, 2008-2010 (million EUR)



A slight but continuous change in the relationship between revenue from the different types of environmentally related taxes has been observed since 2008 (see Figure 1).

Figure 2: Environmental taxes compared to GDP and total taxes, 2008-2010 (%)

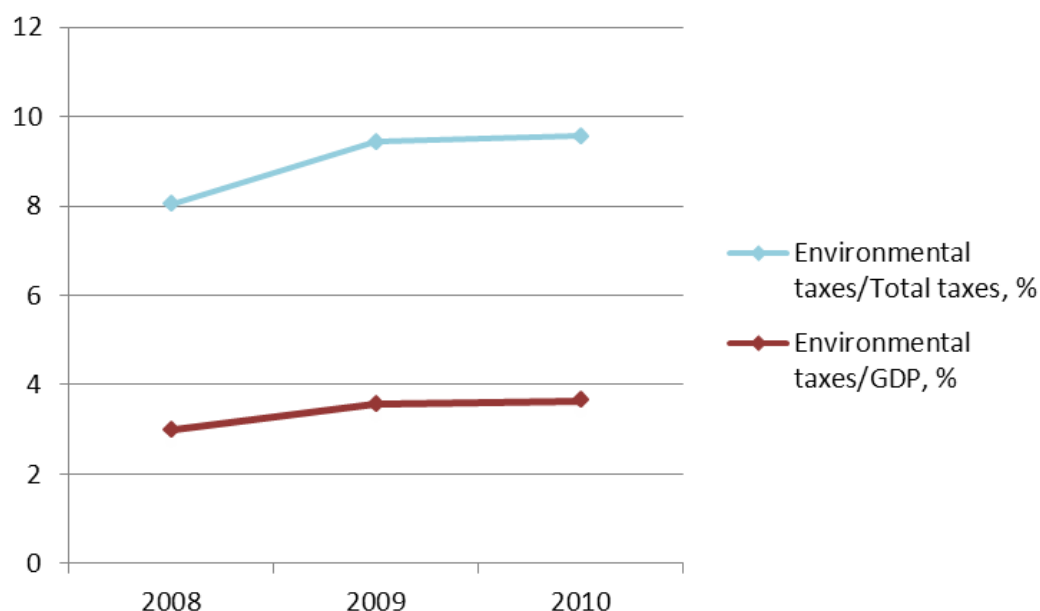


Figure 2 shows environmental taxes compared to GDP and total taxes between 2008 and 2010. Environmentally related taxes represented 2.99% of the GDP in 2008, and increased to 3.56% of the GDP in 2009. In 2010 environmentally related taxes represented 3.65% of the GDP. Environmentally related taxes corresponded to 8.04% of the total taxes and social contributions in 2008, 9.44% in 2009 and 9.57% in 2010.

In Slovenia, energy taxes accounted for 78.83% of total environmental tax revenue in 2008; in 2009 they accounted for 84.00% and in 2010 for 84.28%. Transport taxes represented 15.61% in 2008, 11.48% in 2009 and 11.15% in 2010. Pollution taxes and resource taxes represented a smaller share in the same period (see Figures 3, 4 and 5).

Figure 3: The share of environmental tax in 2008 (%)

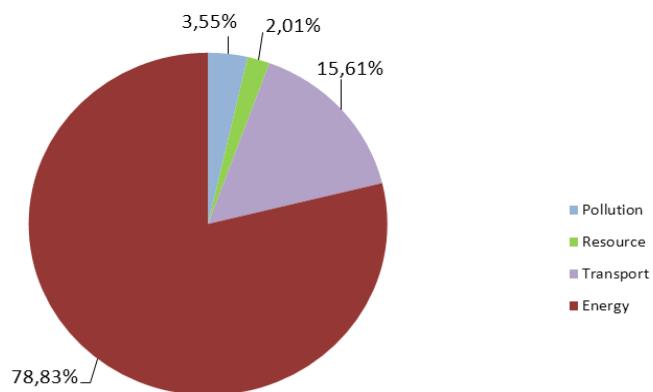


Figure 4: The share of environmental tax in 2009 (%)

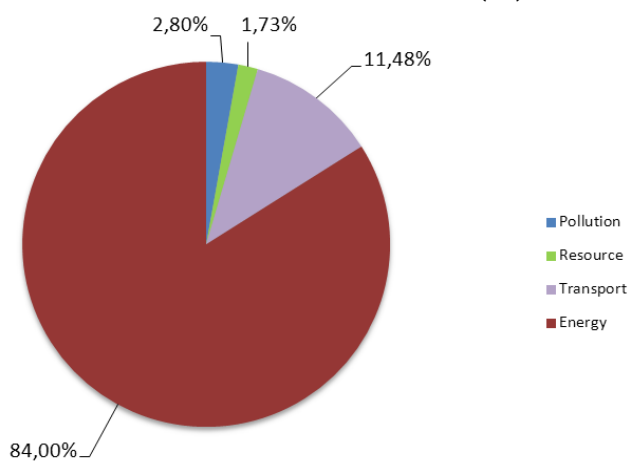
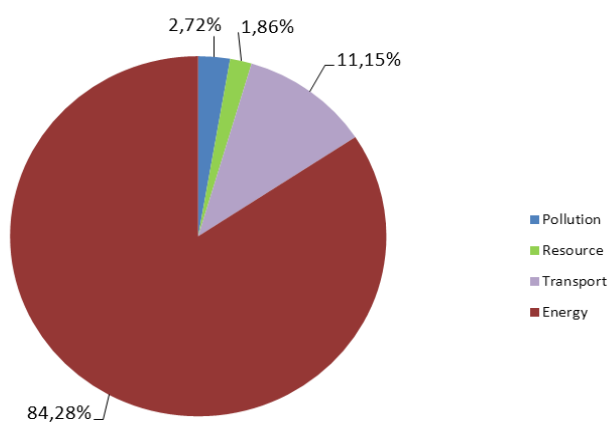


Figure 5: The share of environmental tax in 2010 (%)



3.2 Environmental taxes by economic sectors and households in 2010

Figure 6 shows the total environmental tax revenues broken down by economic sectors and households in 2010. In 2010 households paid only 9.22% of all environmentally related taxes; the remaining 90.78% of taxes were paid by the economic sector, the most by Retail trade, except of motor vehicles and motorcycles (83.39%), Wholesale trade, except of motor vehicles and motorcycles (5.74%) and Electricity, gas, steam and air conditioning supply (3.81%).

For energy taxes we cannot calculate how much households pay. The largest economic activities paying energy taxes are Retail trade, except of motor vehicles and motorcycles (89.72%), Wholesale trade, except of motor vehicles and motorcycles (5.81%) and Electricity, gas, steam and air conditioning supply (3.01%).

The households paid 62.37% of total transport taxes. This group of taxes also made up the main part of households' expenditures on environmentally related taxes. The registration fees on motor vehicles, boats and airplanes paid by owners (legal entities and individuals) of motor vehicles, boats and airplanes amounted to 95.60% of the households' total expenditures of environmentally related taxes. The economic sector paid 37.63% of total transport taxes. The largest economic activities paying transport taxes are Wholesale and retail trade and repair of motor vehicles and motorcycles (66.11%), Land transport and transport via pipelines (6.82%) and Wholesale trade, except of motor vehicles and motorcycles (4.25%).

The households paid 83.54% of total pollution taxes. These payments were mainly related to the tax on end-of-life motor vehicle and special water tax. The economic sector paid 16.46% of total pollution taxes. The largest economic activities paying pollution taxes are Wholesale trade, except of motor vehicles and motorcycles (30.80%), Wholesale and retail trade and repair of motor vehicles and motorcycles (14.19%) and Electricity, gas, steam and air conditioning supply (12.46%).

For resource taxes we also cannot calculate how much households pay. The largest economic activities paying resource taxes are Electricity, gas, steam and air conditioning supply (45.85%), Water collection, treatment and supply (33.06) and Waste collection, treatment and disposal activities, materials recovery (4.38%).

Figure 6: Total environmental taxes revenues broken down by economic sectors and households in 2010 (%)

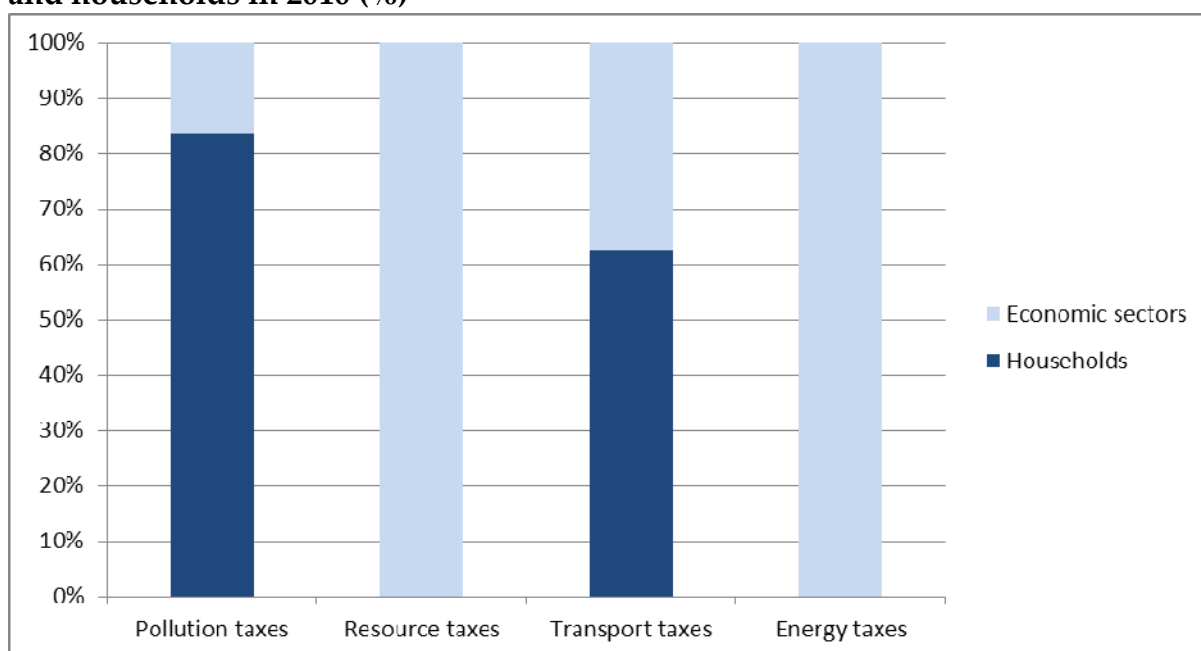
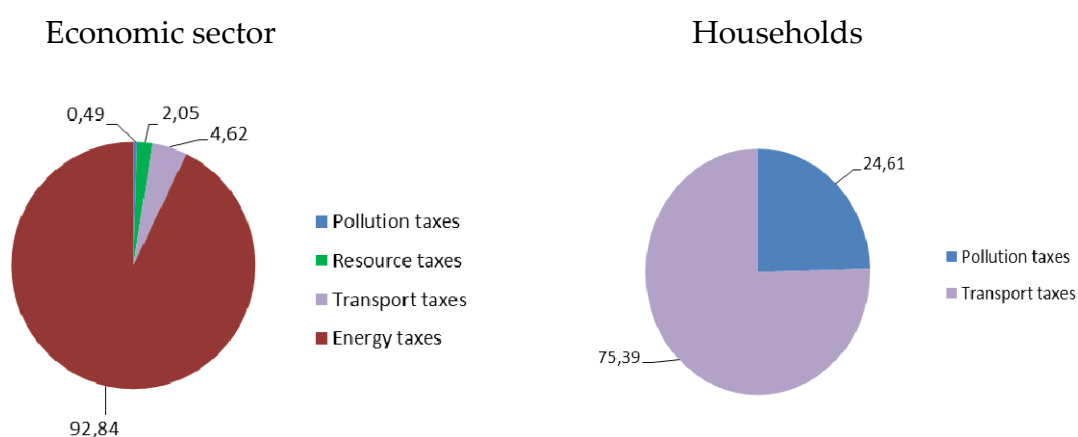


Figure 7 shows the share of economic sectors which represented about EUR 1,172 million. The energy taxes play a dominant role among environmentally related taxes in Slovenia in the case of the economic sectors in 2010 (92.84%). The share of transport taxes was 4.62%. As regards households, transport taxes represented the highest share (75.39%). The share of pollution taxes was only 24.61%. As mentioned, for energy taxes and resource taxes the data on households are not available.

Figure 7: The share of environmental taxes categories from total environmental taxes revenues in 2010 (%)



4 CONCLUSIONS

With the current data available from administrative sources, it's feasible to compile on a regular basis environmentally related taxes for Slovenia. Data on administrative sources play a crucial role, especially, to break down taxes by NACE Rev. 2, and its availability will determine the work schedule of this project.

Data of administrative sources are available by regulation 12 months after the reference year. SURS can use this data for their statistics and the results are prepared for regular reporting 21 months after the reference year.

In the future, the administrative data for reporting by economic sectors and households for all kinds of taxes will be improved. That means not only for transport taxes and pollution taxes, but also for energy taxes and resource taxes.

5 ENVIRONMENTAL TAXES TABLES

5.1 Total environmental taxes

5.2 Energy taxes

5.3 Transport taxes

5.4 Pollution taxes

5.5 Resource taxes

5.1 Total environmental taxes in Slovenia by NACE Rev 2., 2008-2010 (million EUR)

NACE Rev. 2. category	2008	2009	2010
A AGRICULTURE, FORESTRY AND FISHING	0.52	0.21	0.24
B MINING AND QUARRYING	0.11	0.12	0.12
C MANUFACTURING	11.47	8.08	8.18
D EL., GAS, STEAM, AIR COND. SUPPLY	28.64	26.42	44.67
E WATER SUPPLY, SEWERAGE, WASTE	9.23	9.35	9.57
F CONSTRUCTION	3.58	3.86	3.81
G WHOLESALE, RETAIL,REPAIR OF MOT. VEHICLES	913.19	1 068.52	1 081.02
H TRANSPORTATION AND STORAGE	13.35	8.14	10.01
I ACCOMMODATION AND FOOD SERVICE ACTIVITIES	0.64	0.56	0.60
J INFORMATION AND COMMUNICATION	0.36	0.37	0.25
K FINANCIAL AND INSURANCE ACTIVITIES	10.03	9.46	9.04
L REAL ESTATE ACTIVITIES	0.21	0.16	0.21
M PROFESSIONAL, SCIENTIFIC, TECHNICAL ACT.	1.62	1.48	1.39
N ADMINISTRATIVE AND SUPPORT SERVICE ACT.	0.74	0.67	0.62
O PUBLIC ADMIN. AND DEFENCE, SOC. SECURITY	0.58	1.15	1.00
P EDUCATION	0.17	0.16	0.16
Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	0.48	0.32	0.34
R ARTS, ENTERTAINMENT AND RECREATION	0.16	0.15	0.16
S OTHER SERVICE ACTIVITIES	0.17	0.17	0.37
HOUSEHOLDS	121.16	118.68	119.04
TOTAL	1 116.41	1 258.03	1 290.80

5.2 Energy taxes in Slovenia by NACE Rev 2., 2008-2010 (million EUR)

NACE Rev. 2. category	2008	2009	2010
A AGRICULTURE, FORESTRY AND FISHING	-	-	0.01
B MINING AND QUARRYING	0.01	0.01	-
C MANUFACTURING	1.75	1.33	1.95
D EL., GAS, STEAM, AIR COND. SUPPLY	17.76	16.28	32.72
E WATER SUPPLY, SEWERAGE, WASTE	0.02	0.02	0.06
F CONSTRUCTION	-	0.01	0.02
G WHOLESALE, RETAIL,REPAIR OF MOT. VEHICLES	846.52	1 030.02	1 039.22
H TRANSPORTATION AND STORAGE	4.84	0.65	5.67
I ACCOMMODATION AND FOOD SERVICE ACTIVITIES	0.01	-	-
J INFORMATION AND COMMUNICATION	-	-	-
K FINANCIAL AND INSURANCE ACTIVITIES	9.00	8.20	8.00
L REAL ESTATE ACTIVITIES	-	-	0.01
M PROFESSIONAL, SCIENTIFIC, TECHNICAL ACT.	0.02	0.02	0.02
N ADMINISTRATIVE AND SUPPORT SERVICE ACT.	-	-	-
O PUBLIC ADMIN. AND DEFENCE, SOC. SECURITY	-	-	-
P EDUCATION	-	-	-
Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	0.14	0.15	0.16
R ARTS, ENTERTAINMENT AND RECREATION	0.01	0.01	0.01
S OTHER SERVICE ACTIVITIES	-	-	-
HOUSEHOLDS	-	-	-
TOTAL	880.08	1 056.70	1 087.85

5.3 Transport taxes in Slovenia by NACE Rev 2., 2008-2010 (million EUR)

NACE Rev. 2. category	2008	2009	2010
A AGRICULTURE, FORESTRY AND FISHING	0.19	0.18	0.18
B MINING AND QUARRYING	0.06	0.07	0.07
C MANUFACTURING	2.74	2.30	2.36
D EL., GAS, STEAM, AIR COND. SUPPLY	0.22	0.23	0.23
E WATER SUPPLY, SEWERAGE, WASTE	0.44	0.50	0.53
F CONSTRUCTION	3.50	3.70	3.57
G WHOLESALE, RETAIL, REPAIR OF MOT. VEHICLES	62.51	34.70	38.68
H TRANSPORTATION AND STORAGE	7.84	7.43	4.18
I ACCOMMODATION AND FOOD SERVICE ACTIVITIES	0.25	0.22	0.21
J INFORMATION AND COMMUNICATION	0.35	0.36	0.25
K FINANCIAL AND INSURANCE ACTIVITIES	1.03	1.25	1.03
L REAL ESTATE ACTIVITIES	0.18	0.15	0.19
M PROFESSIONAL, SCIENTIFIC, TECHNICAL ACT.	1.44	1.38	1.25
N ADMINISTRATIVE AND SUPPORT SERVICE ACT.	0.74	0.67	0.62
O PUBLIC ADMIN. AND DEFENCE, SOC. SECURITY	0.23	0.23	0.22
P EDUCATION	0.17	0.16	0.16
Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	0.15	0.17	0.17
R ARTS, ENTERTAINMENT AND RECREATION	0.14	0.13	0.12
S OTHER SERVICE ACTIVITIES	0.11	0.12	0.12
HOUSEHOLDS	91.95	90.44	89.75
TOTAL	174.24	144.39	143.89

5.4 Pollution taxes in Slovenia by NACE Rev 2., 2008-2010 (million EUR)

NACE Rev. 2. category	2008	2009	2010
A AGRICULTURE, FORESTRY AND FISHING	0.30	0.01	0.01
B MINING AND QUARRYING	0.01	-	-
C MANUFACTURING	4.67	2.39	1.52
D EL., GAS, STEAM, AIR COND. SUPPLY	0.51	0.68	0.72
E WATER SUPPLY, SEWERAGE, WASTE	0.16	-	-
F CONSTRUCTION	0.01	-	0.01
G WHOLESALE, RETAIL,REPAIR OF MOT. VEHICLES	4.15	3.78	3.10
H TRANSPORTATION AND STORAGE	0.11	0.01	0.08
I ACCOMMODATION AND FOOD SERVICE ACTIVITIES	0.13	-	-
J INFORMATION AND COMMUNICATION	0.01	0.01	-
K FINANCIAL AND INSURANCE ACTIVITIES	-	-	-
L REAL ESTATE ACTIVITIES	0.02	-	-
M PROFESSIONAL, SCIENTIFIC, TECHNICAL ACT.	0.14	0.06	0.09
N ADMINISTRATIVE AND SUPPORT SERVICE ACT.	-	-	-
O PUBLIC ADMIN. AND DEFENCE, SOC. SECURITY	0.01	-	-
P EDUCATION	-	-	-
Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	0.16	-	-
R ARTS, ENTERTAINMENT AND RECREATION	-	-	0.01
S OTHER SERVICE ACTIVITIES	0.06	0.04	0.24
HOUSEHOLDS	29.21	28.24	29.29
TOTAL	39.66	35.22	35.07

5.5 Resource taxes in Slovenia by NACE Rev 2., 2008-2010 (million EUR)

NACE Rev. 2. category	2008	2009	2010
A AGRICULTURE, FORESTRY AND FISHING	0.03	0.02	0.04
B MINING AND QUARRYING	0.03	0.04	0.05
C MANUFACTURING	2.31	2.06	2.35
D EL., GAS, STEAM, AIR COND. SUPPLY	10.15	9.23	11.00
E WATER SUPPLY, SEWERAGE, WASTE	8.61	8.83	8.98
F CONSTRUCTION	0.07	0.15	0.21
G WHOLESALE, RETAIL, REPAIR OF MOT. VEHICLES	0.01	0.02	0.02
H TRANSPORTATION AND STORAGE	0.56	0.05	0.08
I ACCOMMODATION AND FOOD SERVICE ACTIVITIES	0.25	0.34	0.39
J INFORMATION AND COMMUNICATION	-	-	-
K FINANCIAL AND INSURANCE ACTIVITIES	-	0.01	0.01
L REAL ESTATE ACTIVITIES	0.01	0.01	0.01
M PROFESSIONAL, SCIENTIFIC, TECHNICAL ACT.	0.02	0.02	0.03
N ADMINISTRATIVE AND SUPPORT SERVICE ACT.	-	-	-
O PUBLIC ADMIN. AND DEFENCE, SOC. SECURITY	0.34	0.92	0.78
P EDUCATION	-	-	-
Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	0.03	-	0.01
R ARTS, ENTERTAINMENT AND RECREATION	0.01	0.01	0.02
S OTHER SERVICE ACTIVITIES	-	0.01	0.01
HOUSEHOLDS	-	-	-
TOTAL	22.43	21.72	23.99

6 REFERENCE

- Eurostat (2001): *Environmental taxes – A statistical guide*. Office for Official Publications of the European Communities, Luxembourg.
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- SURS (Statistical Office of Republic of Slovenia): <http://www.stat.si/>;
- SURS, SI-STAT Data Portal
<http://pxweb.stat.si/pxweb/Database/Ekonomsko/Ekonomsko.asp>
- ARSO (Environmental Agency of Republic of Slovenia):
<http://www.arso.gov.si/>
- DRSC (Slovenian Roads Agency): <http://www.dc.gov.si/>
- MF (Ministry of Finance): <http://www.mf.gov.si/>
- CURS (Customs Administration of the Republic of Slovenia):
<http://www.carina.gov.si/>
- DURS (Tax Administration of the Republic of Slovenia):
<http://www.durs.gov.si/>