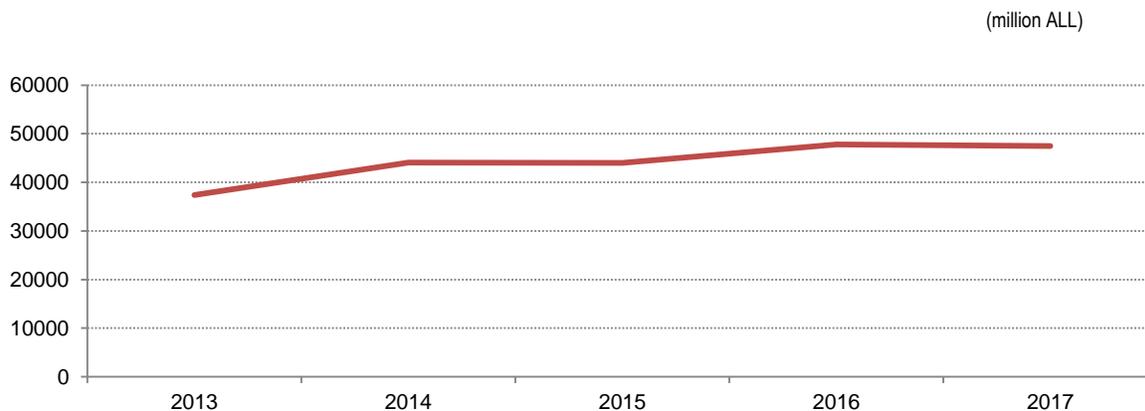


# Environmental Taxes in Albania 2017

**Tiranë, 18 July 2019:** In 2017, revenues from environmental taxes reached approximately ALL 47 billion decreasing by 0.64 % compared with 2016, impact mainly due to the decrease in transport tax incomes.

**Fig. 1 Environmental tax revenues**



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

(million ALL)

	2013	2014	2015	2016	2017
Energy Taxes	25,057	27,312	22,924	24,539	25,244
Transport Taxes	10,461	14,892	19,255	21,342	20,301
Pollution Taxes	1,853	1,889	1,782	1,880	1,905
Recourse Taxes	11	14	19	16	20
<b>Total</b>	<b>37,383</b>	<b>44,107</b>	<b>43,980</b>	<b>47,778</b>	<b>47,470</b>

From the structure of Environmental taxes in 2017, the greatest revenues are from energy taxes 53.18 % followed by the transport taxes 42.77 %, pollution taxes 4.01 % and resource taxes 0.04 %.

In 2017 transport taxes are decrease approximately 4.88 %, energy taxes are decrease 2.87 % revenues of pollution taxes are decrease 1.37 % and the resource taxes are decrease 23.27 % compared with 2016.

**Tab. 2 Structure of Environmental Taxes revenues, by type**

(%)

Year	2013	2014	2015	2016	2017
Energy Taxes	67.03	61.92	52.12	51.36	53.18
Transport Taxes	27.98	33.76	43.78	44.67	42.77
Pollution Taxes	4.96	4.28	4.05	3.93	4.01
Recourse Taxes	0.03	0.03	0.04	0.03	0.04

In 2017, the share of revenues from environmental taxes in gross domestic product (GDP) is 3.06 %, decreasing by 0.18 % compared 2016. Income from environmental taxes in 2017 Environmental tax revenues, in 2016, represent 11.91 % of total taxes and social contributions, decreasing by 1.01 % compared 2016.

**Tab. 3. Environmental tax revenues**

(%)

	2013	2014	2015	2016	2017
The share of revenues from environmental taxes on GDP	2.77	3.16	3.07	3.24	3.06
The share of revenues environmental taxes in total taxes and social contributions	12.47	13.13	12.85	12.92	11.91

2016\* Final GDP

2017\*\* Semi-final GDP

# Methodology

## 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).