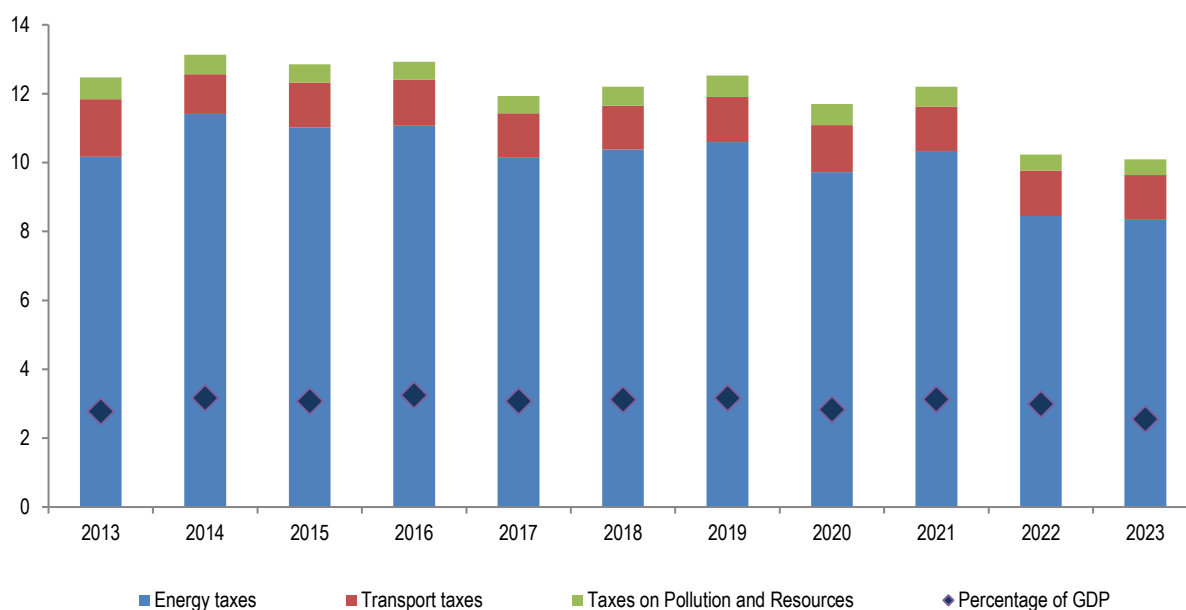


Environmental Taxes in Albania, 2023

Tiranë, 23 April 2025: In 2023, revenues from environmental taxes reached approximately ALL 60.5 billion increasing by 9.03 %, compared to 2022.

As shown from the structure of environmental taxes in 2022, the greatest share of revenues comes from energy taxes, with 82.56 %, followed by the transport taxes with 12.89 %, pollution taxes 4.45 % and natural resource taxes 0.10 %.

Fig. 1 Environmental tax revenue by category as % of Taxes and Social Contributions and GDP



Data source: Ministry of Finance and Economy, INSTAT calculation

Tab. 1 Environmental taxes revenues, by types of taxes (million ALL)

	2022	2023
Energy Taxes	45,734	49,925
Transport Taxes	7,166	7,795
Pollution Taxes	2,495	2,692
Recourse Taxes	71	61
Total	55,466	60,474

Data source: Ministry of Finance and Economy, INSTAT calculation

During the year 2023, revenues from energy taxes increased by 9.17 %, while revenues from transport taxes experienced a rise of 8.78 %. During the same period, revenues from pollution taxes also increased by 7.90 %, whereas revenues from natural resource taxes saw a decrease of 13.76 % (Tab. 2).

Tab. 2 Structure of Environmental Taxes revenues, by type

	Annual increase (%)		Structure (%)	
	2022	2023	2022	2023
Energy Taxes	-6.98	9.17	82.45	82.56
Transport Taxes	16.88	8.78	12.92	12.89
Pollution Taxes	-8.76	7.90	4.5	4.45
Recourse Taxes	5.67	-13.76	0.13	0.1

Data source: Ministry of Finance and Economy, INSTAT calculation

In 2023, the share of revenues from environmental taxes in gross domestic product (GDP) is 2.55 %, decreasing by 0.44 %, compared to 2022.

Income from environmental taxes in 2023 represent 10.10 % of total taxes and social contributions, decreasing by 0.14 %, compared to 2022 (Tab. 3).

Tab. 3 Environmental tax revenues (%)

	2022	2023*
The share of revenues from environmental taxes on GDP	2.99	2.55
The share of revenues from environmental taxes in total taxes and social contributions	10.25	10.10

2023* Are used the Semi-final GDP

Data source: INSTAT calculation

Methodology

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 a module of Environmental Economic Accounts, part of National Accounts system.

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).

The Environmental taxes data are provided by the Ministry of Finance and Economy. 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

Definitions

Below we present the definition of the four major environmental tax groups:

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.).