ENVIRONMENTAL TAXES

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2. Metadata update	
2.1. Metadata last certified	23.04.2025
2.2. Metadata last posted	23.04.2025
2.3. Metadata last update	23.04.2025
3. Statistical presentation	
3.1. Data description	Data presents environmental tax revenue (by tax category - energy, transport, pollution and resource taxes) broken down by economic activity (tax payer), using the NACE classification for production activities extended to cover taxes payable by households and non-residents. 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.
3.2. Classification system	**Environmental tax revenue is broken down by:** A. Type of environmental tax;

	B. Sector/industry of tax payer. **A. Classification according to type of environmental tax** For analytical purposes, the environmental taxes are divided into four categories: 1. Energy taxes (including CO_2 taxes); 2. Transport taxes; 3. Pollution taxes; 4. Resource taxes (excluding taxes on oil and gas extraction). **B. Environmental taxes by economic activity** Environmental tax revenues are allocated to the different tax payers: • By economic activity according to the statistical classification of economic activities in the European Community (NACE Rev.2); • Households as consumers; • Non-residents: • Not allocated (impossible to be allocated to one of the categories mentioned above).
3.3. Sector coverage	Environmental taxes by economic activity data cover taxes payable by all sectors of the economy: producers (economic activities by NACE), households as consumers as well as non-residents.
3.4. Statistical concepts and definitons	The environmental tax statistics are compiled based on Eurostat's 2013 "Environmental taxes - a statistical guide". **Environmental tax**: Environmental tax is defined as "A tax whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA2010 as a tax". Environmental tax statistics are part of European environmental economic accounts, which constitute satellite accounts to National Accounts. Thus, Environmental Tax Statistics follows ESA2010 definition of "taxes". Consequently, only payments that are identified as taxes in the National Accounts can be reported as environmental taxes whereas other types of payments to government are not excluded from the scope of the data collection. Compliance with the tax definition of the national accounts improves international comparability of the statistics, and is in line with the guidance, concepts and definitions of the System of environmental and economic accounting (SEEA). 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). **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 CO_2 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.
3.5. Statistical unit	Data refer to environmental taxes collected by the government and payable by the different economic agents.
3.6. Statistical population	The target population are all production sectors by NACE, households as consumers and non-residents.
3.7. Reference area	The geographical area covered by the data set: Country level.
3.8. Time coverage	Data are available from 2008 ongoing for: • Energy Taxes; • Transport Taxes; • Popullution Taxes; • Resource Taxes.
3.9. Base period	Not applicable.
4. Unit of measure	
4.1 Unit of measure	The unit of measure is: Million Albanian Lek (ALL) - National Currency (MNAC)
5. Reference period	
5.1 Reference period	The reference period for Environmental Taxes is 31 December 2023. This report refers to 2023.
6. Institutional mandate	
6.1. Legal acts and other agreements	The legal basis on National Level consist on:

	• Law No.17/2018 on "Official Statistics"; • Official Statistics National Program 2022-2026. Classifications and definitions according to relevant EU regulations: • Regulation (EC) No. 691/2011 (Annex II) on European environmental economic accounts as amended by Regulation 538/2014, as well as legal acts in the area of National Accounts; • ESA2010 - European System of Accounts 2010; • Annex B of Regulation (EU) No. 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of National and Regional Accounts in the European Union; • Commission Regulation (EC) No 995/2001 of 22 May 2001 implementing Council and European Parliament Regulation (EC) No 2516/2000 of 10 July 2000 on the recording of taxes and social contributions.
6.2. Data sharing	Albania has transmitted the data to Eurostat for the first time on 05 October 2017, covering the year 2008-2016.
7. Confidentiality	
7.1. Confidentiality - policy	The data collected in the households are considered as strictly confidential and used only for statistical purposes and scientific research in accordance with the national Statistical Law No.17/2018 “On Official Statistics”, date 10.03.2018 and the Law no. 9887, dated 10.03.2008 "Personal Data Protection", Article 15 of the Law on Official Statistics clearly define that all statistical information collected by INSTAT are confidential and may only be used or published in such summary tables that do not identify the information of the unit. The direct identification is called when a statistical unit is directly identified by the name, address or any officially recognized identification number. When data processing is performed in such a way as to enable the data subject to be identified, the data must be coded immediately so that the entities are no longer recognized.
7.2. Confidentiality - data treatment	INSTAT protects and does not disclose what it has collected or has access to, to indicate the possibility of direct or indirect statistical unified identification. INSTAT service intervention appropriate measures to ensure and will not be impossible Identify statistical units through technical means to ensure that they can be used by third parties. All statistics where we can enable statistical unit identification are distributed by INSTAT only if: a) Possibly Become a Controller of His, The following gives a better assessment of the Regulations, Apply Determination of Such Application, as it does not create prejudice about statistical confidentiality; or b) The statistical unit has adopted a commitment to creating the city; All confidential to INSTAT only for more statistics and only those who can access it can convict me. Issues and security related to maintaining statistical confidentiality are verified and handled by INSTAT staff. The responsibilities of this staff, you can see the degree of detail that can be distributed and released by INSTAT. The responsibilities of this staff can be found in more detail: at the most detailed level possible for the dissemination of

	statistics, so as not to enable direct or indirect identification of the surveyed statistical unit; anonymization criteria for microdata where users can find; use of access for researchers to confirm for scientific uses. All individual data collected in the statistical unit for the production of official statistics are used only for statistical purposes. These data are published jointly and are not used to make any administrative decision, including decisions on fiscal control or legal investigations.
8. Release policy	
8.1. Release calendar	Notifications about the dissemination of statistics are published in the release calendar, which is available on the website. The announcements and delays are preannounced in this calendar. In the case of delays, the date of the next publication and the explanation of the reasons for the delays are specified.
8.2. Release calendar access	The calendar of publications is available on INSTAT website.
8.3. User access	In accordance with article 34 of Law No. 17/2018 "On Official Statistics", official statistics are disseminated so that all users have an immediate and equal right and all possible forms of media are used. INSTAT and statistical agencies, having in the program the responsibilities of dissemination, seek to meet every requirement of any organization or individual for unpublished data or specific analysis. The following dissemination channels are used to release the results: 1. Website – online release; 2. Written requests; 3. Special publications; 4. Data request, section available for external users.
9. Frequency of dissemination	
9.1 Frequency of dissemination	Environmental Taxes statistics are published on annual basis.
10. Accessibility and clarity	
10.1. News release	The press release contains information on key indicators such as: energy taxes, transport taxes, etc. The format of press release is defined by publication sector as well as the date of release. Press releases of Environmental Taxes are published online at INSTATs website.
10.2. Publications	Publication of Environmental Taxes is published only in press releases, in the "Environmental Taxes in Albania" section: • Environmental Taxes in Albania.

	The user can find those publication into the links below.
10.3. On-line database	All the information is available in both Albanian and English language. Since 2011, the information is provided to external users in web through the Pc-Axis system. A short methodological explanation exists also in the web page. You can access the database on the section Statistical Database.
10.4. Micro – data access	Databases at micro level are not published due to confidentiality reasons. Aggregated data is the only type of data that is provided to external users. Even though the micro data are not published they can be accessed based on the article 31, point 7 of the low No. 17/2018, dated 17.04.2018 "On Official Statistics".
10.5. Other	Users can send other specific requests through a dedicated section for Contacts.
10.6. Documentation on methodology	The methodology of the Environmental Taxes is based on Eurostat manuals and regulations, which contains a comprehensive set of recommendations on the compilation of the Environmental Taxes statistics indicators. A short explanation related to the definitions of the main concepts and methodological explanations are provided to users in the end of press releases and publications. Additional support information is given to internal users when needed or required. Also the methodological notes are published at INSTAT's website.
10.7. Quality documentation	Economic Accounts in Agriculture and Environment sector documents all processes and procedures used for calculations related to Environmental Taxes for internal purposes.
11. Quality managment	
11.1. Quality assurance	INSTAT is committed to ensure the highest quality with respect to the compilation of statistical information. In accordance with the Law No.17/2018 on Official Statistics, INSTAT use statistical methods and processes in compliance with internationally recognized scientific principles and standards conduct ongoing analyses of the statistics with a view to quality improvements and ensure that statistics are as up to-date. In performing its tasks, it follows the general principles of quality management from the European Statistics Code of Practice. INSTAT declares that it takes into account the following principles: impartiality, quality of processes and products, user orientation, employee orientation, effectiveness of statistical processes, reducing the workload for respondents.
11.2. Quality assessments	Environmental Taxes data are compared with the data of the previous years in order to distinguish if the data are coherent or they had big changes. In case of changes, administrative data is used to confirm the situation of cases where large differences of behavior of one year with other years are encountered.

12. Relevance	
12.1. User needs	Users on environment taxes are divided into internal and external users: • External users: ○ Public Administration Institutions; ○ Universities; ○ Non-profit national and international organizations; ○ Businesses; ○ Researchers, students and other similar groups. • Internal users: ○ Directorate of National Accounts; ○ Directorate of Economic Statistics; ○ Directorate of Social Statistics; ○ Directorate of Sectoral Statistics. who use fishery statistics as input to their work.
12.2. User satisfaction	INSTAT conducts an annual survey to measure User Satisfaction. The 2024 survey results show that the overall quality of the topic " Environmental Accounts " was rated 3.80 (76 %) on a scale of 1 (very poor) to 5 (very good).
12.3. Completeness	Completeness of “Environmental Taxes” data is judged by comparing the quality and quantity of indicators covered by INSTAT with those of the regulations followed. The degree of completeness of the “Environmental Taxes” data, for 2023 will be calculated by EUROSTAT. Regarding the level of compliance and completeness, it is in good alignment with Eurostat.
13. Accuracy and reliability	
13.1. Overall accuracy	Overall, data is checked with te previous year to identify some important change on the data. In the case has been a chance, INSTAT notifies the relevant institutions and sector inside INSTAT to put to knowledge of the changes that had been found to realize the correction of this data. The general accuracy is considered good.
13.2. Sampling error	Not applicable because the data are based on administrative sources.
13.3. Non - sampling error	The non-sampling errors are mainly errors of the administrative data sources reported data. Data review occurs only if the relevant institutions review the data sent to INSTAT for the purpose of updating or any potential human error. If the relevant institutions review the data sent to INSTAT, these changes will be reflected in the nearest publication and brief explanatory information will be

<table>
<tr><td></td><td>provided to users.</td></tr>
<tr><td colspan="2">14. Timeliness and punctuality</td></tr>
<tr><td>14.1. Timeliness</td><td>The results of Environmental Taxes Statistics are published on the INSTAT website, 479 days after the end of the reference period (T + 479). The reference period for the results of Environmental Taxes Statistics is December 31st, 2023.

<table><tr><td>Reference period</td><td>12/31/2023</td></tr><tr><td>Date of publication</td><td>4/23/2025</td></tr><tr><td>Timeliness</td><td>479</td></tr></table></td></tr>
<tr><td>14.2. Punctuality</td><td>The data of Environmental Taxes Statistics are published based on the publication calendar. The publication of Environmental Taxes has been punctual in 100% of the publications made over the years.

<table><tr><td>Reference period</td><td>12/31/2023</td></tr><tr><td>Date of announcement</td><td>4/23/2025</td></tr><tr><td>Date of publication</td><td>4/23/2025</td></tr><tr><td>Time lag</td><td>0</td></tr></table></td></tr>
<tr><td colspan="2">15. Coherence and comparability</td></tr>
<tr><td>15.1. Comparability - geographical</td><td>Coverage of data for Environmental Taxes is comprehensive at country level, data is administrative and statistical information is always available.

Data on Environmental Taxes are compiled according to harmonised guidelines provided by Eurostat and hence comparable across European countries reporting Environmental Taxes data to Eurostat.</td></tr>
<tr><td>15.2. Comparability - over time</td><td>“Environmental Taxes” Statistics date back to 2008 referring to the statistical database providing a comparability over time of 16 years (CC2=Jlast-Jfirst+1=16).

The data are constantly checked to ensure their comparability over time.</td></tr>
<tr><td>15.3. Coherence - cross domain</td><td>Not applicable.</td></tr>
<tr><td>15.4. Coherence - internal</td><td>Not applicable.</td></tr>
<tr><td colspan="2">16. Cost and burden</td></tr>
<tr><td>16.1 Cost and burden</td><td>The staff involved in the preparation of Environmental Taxes Statistics is: 2 employees at INSTAT headquarters, in Economic Accounts in Agriculture and Environment sector.</td></tr>
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17. Data revision	
17.1. Data revision - policy	Revision policy is done in accordance with general revision policy and errors treatment policy introduced by INSTAT in the links below: • Revision Policy; • Errors Treatment Policy.
17.2. Data revision - practise	In the event that local authorities that send information on Environmental Taxes to INSTAT will report changes this information will be updated and published in the next year publication accompanied by an explanatory note to the user. No reviews of "Environmental Taxes" for 2023 have been conducted, subject to this report.
18. Statistical processing	
18.1. Source data	For statistics on Environmental Taxes, INSTAT uses information provide by Memorandum of Understanding between INSTAT and Ministry of Finance and Economy.
18.2. Frequency of data collection	Frequency of data collection on "Environmental Taxes" is done on annual basis.
18.3. Data collection	Data on Environmental Taxes are administrative data. Statistical information on Environmental Tax is collected by the Ministry of Finance and Economy and then, this information is made available to INSTAT in detail according to the following categories: • Energy taxes; • Transport taxes; • Pollution taxes; • Resource taxes.
18.4. Data validation	There are applied some rules for analyzing the quality of data on Environmental Taxes which includes: logical and mathematical controls. These checks are performed throughout the data processing process for all indicators that INSTAT publishes.
18.5. Data compilation	Not applicable.
18.6. Adjustment	Not applicable.
19. Comment	
Annex	