

Environmental taxes

E_ZS.D_A_EN_2023_1

Reference Metadata in ESMS 2.0 structure

1	Contact
1.1	Contact organisation
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2	Metadata update
2.1	Metadata last certified
09/09/2023	
2.2	Metadata last posted
09/09/2023	
2.3	Metadata last update

09/09/2023

3**Statistical presentation****3.1****Data description**

Provision of information from firms, firm establishments, municipal administrations, scientific institutes, foundations, ministries and other organizations and departments which during the accounting year have paid for environmental taxes. This includes dissemination of environmental taxes classified into categories: energy, transport, pollution and resource taxes. Indicators on energy taxes and energy taxes by paying sector are compiled and disseminated.

3.2**Classification system**

National classification of economic activities (NKD Rev. 2.0) which is harmonized with European NACE Rev. 2 classification from 01.01.2008.

3.3**Sector coverage**

Environmental taxes by economic activity data cover taxes payable by all sectors of the economy, from A/A to U/P: producers (economic activities by NACE), households as consumers as well as non-residents.

3.4**Statistical concepts and definitions**

Environmental taxes have the same systemic boundaries as the SNA 2010 and consist of compulsory, unrequited payments in cash or in kind levied by the general government or relevant institutions.

According to the SNA 2010, environmental taxes are a sub-category of indirect taxes and include: taxes on production and imports, current taxes on income, wealth, etc. and capital taxes.

The environmental tax statistics are compiled based on Eurostat's 2013 '[Environmental taxes - a statistical guide](#)'. 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".

Types of environmental taxes: 4 categories of taxes for which data is reported are:

Energy taxes (transport fuel included) include taxes on energy production and energy products used for stationary needs or for traffic. Taxes for biofuel and other types of energy from renewable sources are included in this category, as well as taxes paid for supplies of energy products.

Transport taxes (excluding taxes, i.e. fuel excises) include taxes on the ownership and use of motor vehicles. This category also includes taxes for other means of transport (eg, aviation, water, etc.) and transport services. A large part of the taxes represented "one-time" payments related to import, sale of transport equipment, etc.

Pollution taxes include taxes for measured/estimated air and water emissions, solid waste management, noise, etc. CO₂ emission taxes are not included in this category, they are included in the "Energy Taxes" category.

Taxes for the use of natural resources include taxes for the extraction/use of natural resources (water, forest, flora and fauna), the extraction/use of which leads to the so-called "wasting natural resources".

Value added tax is excluded in the calculation of these accounts.

3.5	Statistical unit
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Enterprises.

3.6	Statistical population
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All economic units that have paid environmental taxes. The target population are all production sections by NACE (sections defined in the concept 3.3) and as regard production refer to all the economic activities by NACE A * 64, on the basis of ESA 2010, households as consumers and non-resident units.

3.7	Reference area
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NTES 1 and 2 (Republic of North Macedonia)

3.8	Time coverage
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Since 2015 onwards.

3.9	Base period
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Not applicable.

4	Unit of measure
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denars

5	Reference period
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Calendar year

6	Institutional mandate
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6.1 Legal acts and other agreements

NATIONAL LEGISLATION

Law on State Statistics ("Official Gazette of the Republic of Macedonia" No. 54/1997, 21/2007, 51/2011, 104/2013, 42/2014, 192/2015, 27/16, 83/18, 220/18, 31/20) (https://www.stat.gov.mk/ZakonZaStatistika_en.aspx)

The Programme of Statistical Surveys 2023-2027 ("Official Gazette of the Republic of North Macedonia" No. 29/23).

(https://www.stat.gov.mk/ZaNas_en.aspx?id=8)

EUROPEAN LEGISLATION

REGULATION (EU) No 691/2011 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on European environmental economic accounts (<https://www.google.com/search?client=firefox-b-d&q=Eurostat+regulation+no+691%2F2011>)

Regulation 2014/538 - Amendment of Regulation (EU) No 691/2011 on European environmental economic accounts

6.2 Data sharing

Data on environmental taxes are exchanged with the Ministry of Environment and Spatial Planning based on a document - Memorandum of Cooperation.

Data is shared through eDamis to Eurostat according to the Regulation (EU) No 691/2011 on European environmental economic accounts https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:192:0001:0016:EN:PDF_2; UNECE (Joint questionnaire), UNSD-UNEP (Questionnaire on environmental statistics).

7 Confidentiality

7.1 Confidentiality - policy

1. The protection of individual data is regulated by the Law on State Statistics (https://www.stat.gov.mk/ZakonZaStatistika_en.aspx).
2. The basic principles and activities undertaken to ensure data confidentiality are described in the Policy on Statistical Confidentiality (<https://www.stat.gov.mk/pdf/PolicyOnStatisticalConfidentiality.pdf>).

7.2 Confidentiality - data treatment

Pursuant to Article 38 of the Law on State Statistics (https://www.stat.gov.mk/ZakonZaStatistika_en.aspx) and the Policy on Statistical Confidentiality

(<https://www.stat.gov.mk/pdf/PolicyOnStatisticalConfidentiality.pdf>), individual data are not published.

8 Release policy

8.1 Release calendar

The date of data publication is determined in the Advance Release Calendar, which is updated quarterly.

8.2 Release calendar access

http://www.stat.gov.mk/Kalendar_en.aspx

8.3 User access

All users have equal access to statistics at the same time: this means that the publication dates are announced in advance and no user has access to official statistics before they are published. Statistical data are first published in the "News Releases" edition on the website of the State Statistical Office at 12:00.

9 Frequency of dissemination

Annual

10 Accessibility and clarity

10.1 News release

News Release "Environmental taxes" are published annually is it is available on the website of the SSO in the section: "News Releases" (https://www.stat.gov.mk/PrikaziSoopstenie_en.aspx?rbrtxt=125).

10.2 Publications

Data on the environmental taxes are published in:

Statistical Yearbook (https://www.stat.gov.mk/PrikaziPublikacija_1_en.aspx?rbr=845)

Environmental Statistics (https://www.stat.gov.mk/PrikaziPublikacija_1.aspx?rbr=847)

10.3 On-line database

MAKStat-database - Environment

http://makstat.stat.gov.mk/PXWeb/pxweb/mk/MakStat/MakStat_ZivotnaSredina/650_ZivSred_Mk_DZS_ml.px/?rxid=5fb9e032-a14e-4692-a6ae-5677cf87a7a4

10.4 Micro-data access

The use of microdata by external users is possible only for research purposes and is done in accordance with the Law on State Statistics (Article 41, Article 42 and Article 43). Access to anonymised microdata is defined by an internal procedure of the State Statistical Office "Access to anonymised microdata for scientific research purposes" (https://www.stat.gov.mk/ZaNas_en.aspx?id=22).

10.5 Other

At the request of users, data are also prepared in a form according to their needs.

10.6 Documentation on methodology

The Methodological explanation, national

<http://www.stat.gov.mk/MetodoloskiObjasSooop.aspx?id=125&rbrObl=28>

Regulation of European Parliament No. 691/2011.

<https://publications.europa.eu/en/publication-detail/-/publication/8f5dc5e0-e656-11e3-8cd4-01aa75ed71a1>

10.7 Quality documentation

The quality report is published on the SSO web-siite (https://www.stat.gov.mk/meta_n/ZSD2019.pdf) The last refers to 2021 година.

The quality report is transmitted to Eurostat via ESS Metadata handler (<https://webgate.ec.europa.eu/estat/spe/metaconv/home.htm#>). The last refers to the reference year 2021.

11 Quality management

11.1 Quality assurance

The quality of the processes and products in the State Statistical Office is ensured by adhering to the European Statistics Code of Practice (https://www.stat.gov.mk/ZaNas_en.aspx?id=2) and the Quality Assurance Framework within the European Statistical System (ESS Quality Assurance Framework – <https://ec.europa.eu/eurostat/documents/64157/4392716/ESS-QAF-V2.0-final.pdf>). The quality criteria are also determined in the Law on State Statistics in Article 4b and Article 4c (https://www.stat.gov.mk/ZakonZaStatistika_en.aspx).

11.2 Quality assessment

The State Statistical Office carries out statistical activities in accordance with the Statistical Business Process Model, which is based on the international model - Generic Statistical Business Process Model (GSBPM). The application of this model and international standards in statistical

production ensures a high level of accuracy and comparability of data.

12 Relevance

12.1 User needs

Data on environmentally related taxes are used by national institutions, Ministry of environment and physical planning, business associations, environmental associations non-government organizations, local government units and international institutions. Data from the statistical surveys are used in decision making for confirmation of technical justification of relevant policies, for preparation and correction of tax policies and strategies as well as getting measurements for economic development.

12.2 User satisfaction

Starting from 2009, the State Statistical Office conducts a User Satisfaction Survey every three years.

12.3 Completeness

Time series from 2015-2021.

13 Accuracy and reliability

13.1 Overall accuracy

The survey methodology and the data collection method ensure good coverage and accuracy of the data.

13.2 Sampling error

Not applicable

13.3 Non-sampling error

Not applicable.

14 Timeliness and punctuality

14.1 Timeliness

T+180 days

14.2 Punctuality

The data are published on the day announced in the Advance Release Calendar.

15	Coherence and comparability
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15.1	Comparability - geographical
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There is geographic comparability of the data disseminated at the national level.

Due to the unity of principles, variables, definitions and classifications used there is a high degree of comparability with EU Member States with regard to the survey's results.

Geographical comparability is also enhanced due to the relevant Manual of Eurostat and the relevant checks conducted by Eurostat.

15.2	Comparability - over time
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Data from 2015 onwards are calculated according to NKD Rev. 2 and the comparability of time series is ensured.

15.3	Coherence - cross domain
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Data are partially coherent. For environmental taxes calculation data from other sources (SUT Table, excise) are used. From these data with additional processing for calculation of taxes appropriate indicators are calculated.

15.4	Coherence - internal
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Internal coherence of data is ensured, data are compared with other surveys from the sector.

16	Cost and burden
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Not applicable.

17	Data revision
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17.1	Data revision - policy
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Data revision is made in accordance with the Statistical Data Revision Policy of the SSO: (http://www.stat.gov.mk/ZaNas_en.aspx?id=25).

17.2	Data revision - practice
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Not applicable.

18	Statistical processing
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Data source are excise and Use table from National accounts department and micro data from Ministry of Finance, as well as data from the public enterprise for state roads.

18.1	Source data
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According to the Eurostat methodology (Environmental Taxes - A statistical guide, 2013), environmental taxes are the basis for calculating the data collected from administrative sources. Tax statistics, government finance statistics and the national accounts are the main sources of data on revenue for the different kinds of taxes. The data are taken over via the common entry and exit points of each institution. From administrative sources (for pollution taxes) we take over the data by the payer (identification number of the payer-micro data) and amounts of payments for each tax (Ministry of Finance). The data are not classified according to NACE Rev. 2, so we need to add activity code by NACE Rev. 2. This is done by the Statistical Register Department. Data from Supply and Use Tables (from National Accounts department) we use for making a structure of energy taxes. For compilation of transport taxes we use The Register of registered vehicles and taxes paid on highways (paytolls) from the Public enterprise for state roads. The completed files of different taxes are entered into the EUROSTAT/OECD questionnaires. Standard tables in the questionnaire are broken down by individual taxes (energy taxes, transport taxes, pollution taxes and resource taxes).

18.2 Frequency of data collection

Annual

18.3 Data collection

Data collection is performed electronically from tables with data from administrative data sources.

18.4 Data validation

Input data validation is done through the entire process of processing and during the calculation of indicators. Data validation is performed during the fulfilment of the Eurostat questionnaire, automatically based on data entered.

18.5 Data compilation

Compiling environmental tax statistics follows a five-step approach. The five steps are:

1. Identification of environmental taxes and establishment a list of environmental taxes.
2. Classification the environmental taxes into the 4 categories of environmental taxes.
3. Collection of revenue data on these taxes using sources such as tax statistics, government finance

statistics and the national accounts.

4. Allocation of the revenue data to the environmental tax categories. This is a straight-forward step

except if some taxes have several tax bases which fall into different tax categories.

5. Allocation of the revenues to the economic activities paying the taxes. For this, different sources and

methods may be used, e.g.:

1. the supply–use tables from national accounts and other national accounts data
2. direct allocation based on micro data about the tax payers for each environmental tax (e.g.

data from the government bodies collecting the taxes)

According to Regulation (EU) No 691/2011, environmental tax revenues need to be allocated to 64 industries in the breakdown by NACE Rev. 2 A*64, resident households as consumers and non-residents.

18.6	Adjustment
Not applicable.	
19	Comment
A.1	Annexes