

SOFIA INITIATIVE ON ECONOMIC INSTRUMENTS

DATABASE OF ENVIRONMENTAL TAXES AND CHARGES

ALBANIA 1999

Instrument	Objective of tax/charge	Tax base	Tax rate	Total Revenue	Revenue collection authority	Use of Revenue	Comments
Energy taxes/charges							
Motor fuel taxes/charges							
Excise tax	Revenue raising taxes	leaded petrol unleaded pet. Diesel	20% of price 90% of price 80% of price		Tax Authority	central budget	
VAT	Revenue raising taxes	leaded petrol unleaded pet. Diesel	20%		Tax Authority	central budget	
Other Energy Products							
Excise tax	Revenue raising taxes	LPG Kerosene Heavy Fuel Light Fuel	50% 50% 20% 20%				final prices of all fuels is subject to maximum regulations
VAT	Revenue raising taxes	All fuels	20%				
Air Emission Charges							
Emission charges							
Emission non-compliance							

fee							
CO2 tax							
Transport Related Taxation							
Annual Vehicle tax	Revenue raising taxes	vehicles—per axle	5000-23,000 LEKS 34 – 158 EUR	283 mil LEK; 1.9 mil EUR	Road Inspectorate	central budget	
Import duty	Revenue raising taxes	passenger car lorry > 5 tons	40,000LEK; 272EUR 50,000LEKS; 342 EUR	451 mil LEK; 3.1 mil EUR	Customs Authority	central budget	
Annual registration	Revenue raising taxes	motorbikes cars vans-lorries microbus bus lorries	600 LEK; 4 EUR 2400 LEK; 16 EUR 3600-7200 LEK; 25-49 EUR 4800 LEK; 33 EUR 6000-8400 LEK; 40-57 EUR 2400-3600 LEK; 16-7200 EUR	248 mil LEK; 1.7 mil EUR	Road Inspectorate	central budget	
Foreign Vehicle tax	Revenue raising taxes	passenger car microbus bus trucks	1 USD/day 2 USD/day 0.2 USD/km 0.02 USD/km	174 mil LEK; 1.2 mil EUR	Customs Authority	central budget	
Harbor taxes	Revenue raising taxes	based on type of cargo		421 mil LEK; 2.9 mil EUR			
Air travel	Revenue raising taxes	landing tax 24 hour stay air passage personal exit	based on weight; 25-900 USD based on weight; 8-200 USD 100 USD/passage 1000 LEK (citizen) or 10 USD	0.8 mil EUR 11.2 mil EUR 1.1 mil EUR	Customs Authority	central budget	
Waste Related Product Charges							
Waste							
Municipal waste user	cost recovery	Waste producers:	charge/unit/year:	112 mil LEK; 762,000 EUR	municipalities	waste treatment	additional funds for waste treatment are generally provided

charges		Household Enterprise Restaurant etc Hotel Priv. Hospital/ Dorm Pub. Hospital/ Dorm Private Offices Public Offices Cultural Inst. Sport Inst. Industry Construction	300 LEK; 2 EUR 5000-15,000 LEK; 34-102 EUR 15,000 LEK; 102 EUR 500 LEK/room; 3 EUR/r 500 LEK/room; 3 EUR/r 20 LEK/room; 0.14 EUR/r 250 LEK/room; 1.7 EUR/r 50 LEK/room; 0.34 EUR/r 10,000 LEK; 68 EUR 20,000 LEK; 136 EUR 15,000-50,000 LEK; 102-340 EUR 60,000 LEK; 408 EUR				by the state budget
Waste disposal charge							
deposit-refund	Incentive	glass bottles					for economic reasons, a market also exists for scrap metal
Water							
Instruments for Managing Water Quality							
Water consumption charge	Cost recovery	per m3 of water supplied	Households: 15-27 LEK; 0.1-0.2 EUR Public: 28-30 LEK; 0.2 EUR Enterprise: 70-85 LEK; 0.5- 0.6 EUR		Water Authority	water management	minimum and maximum price of water is defined by Central Gov't—Council of Ministers—and is partially subsidised for households. Enterprises are required to install metering at their own expense.
Sewage treatment user charge	to be introduced						
Effluent							

charges							
Instruments for Managing Water Quantity							
Water extraction							
Natural Resource and Mining							
Mining charges	Revenue raising	per km2 exploited % of market value of resources	1875-6250 EUR/year 2% of market value			central budget	
Instruments for Biodiversity and Nature Protection							