

SOFIA INITIATIVE ON ECONOMIC INSTRUMENTS

DATABASE OF ENVIRONMENTAL TAXES AND CHARGES

ROMANIA 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 petrol diesel	3,817,915 ROL/kl; 232 EUR/kl 3,692,762 ROL/kl; 225 EUR/kl 1,903,553 ROL/kl; 116 EUR/kl	528,800 mln ROL; 32.15 mln EUR 68,000 mln ROL; 4.15 mln EUR 103,200 mln ROL; 6.27 mln EUR	Ministry of Finance	central budget	
Fuel road tax	revenue raising taxes	leaded petrol unleaded petrol diesel	330,396 ROL/kl; 20 EUR/kl 296,898 ROL/kl; 18 EUR/kl 406,091 ROL/kl; 25 EUR/kl	45,200 mln ROL; 2.75 mln EUR 5000 mln ROL; 0.3 mln EUR 11,200 mln ROL; 0.68 mln EUR	National Road Agency	Road Fund	
VAT	revenue raising taxes	leaded petrol unleaded petrol diesel	22% 22% 22%	92,000 mln ROL; 5.6 mln EUR 54,000 mln ROL; 3.3 mln EUR 92,400 mln ROL; 5.6 mln EUR	Ministry of Finance	central budget	
Other Energy Products							
Excise tax	revenue	light fuel oil					an excise tax on light fuel

	raising taxes	heavy fuel oil coal natural gas electricity district heating					oil will be introduced in 2000.
Import tax	revenue raising taxes	light fuel oil natural gas	182,500 ROL/ton; 11.1 EUR/ton 73,000 ROL/km ³ ; 4.44 EUR/km ³		Ministry of Finance	central budget	
CO2 tax							
VAT		light fuel oil heavy fuel oil coal natural gas electricity district heating					
Air Emission Charges							
Emission charges							
Emission non-compliance fee	incentive/earmarked environmental charge	22 air pollutants, including NOx, SO2, dust	ROL/case of violation	6,700 mln ROL; 0.41 mln EUR (total)	EPA	central budget	
CO2 tax							
Transport Related Taxation							
Sales tax							
Import duty	revenue raising taxes	value of vehicle	20% of retail price		Ministry of Finance	central budget	
Annual vehicle tax	revenue raising taxes		80,000-200,000 ROL; 4.86-12.16 EUR		Ministry of Finance	central budget	
Registration charge							

Commuting							
Company car tax allowance							
Vehicle Road tax	cost recovery		Depends on the motor capacity		Ministry of Finance	central budget	
Agricultural Inputs							
Pesticides							
Fertilisers							
Waste Related Product Charges							
Batteries/ accumulators							
Carrier bags							
Disposable containers/ packaging							
Tires							
CFCs and/or halons							
Light bulbs							
Lubricants							
Refrigerants							
Waste							
Municipal waste user charges	incentive/ earmarked environmental charge	monthly charge per person charge for enterprises	5,000 ROL; 0.3 EUR 150,000 ROL/m ³ ; 9.1 EUR/m ³		local municipality	local budget	
Waste disposal charge/tax							
Waste non-compliance fees							

Deposit-refund schemes							
Levies related to nuclear waste management							
Water							
Instruments for Managing Water Quality							
Water consumption charge	cost recovery	Bucharest: potable water industrial water	Bucharest: 2,670 ROL/m ³ ; 0.16 EUR/m ³ 632 ROL/m ³ ; 0.038 EUR/m ³		local water companies		There are large variations between the localities.
Sewage treatment charge	cost recovery		Bucharest: 349 ROL/m ³ ; 0.021 0.16 EUR/m ³		local municipalities		There are large variations between the localities.
Water effluent charge/tax	cost recovery	direct (into surface waters): - suspended solid - BOD indirect (into sewerage)	29,494 ROL/ton; 1.79 EUR/ton 119,249 ROL/ton; 7.25 EUR/ton 616 ROL/m ³ ; 0.037 EUR/m ³	47,252 mln ROL; 2.87 mln EUR (for solids and BOD)	national water company "Apele Romane" local water companies	central budget (earmarked for water fund) local water companies	
Water pollution non-compliance fee	compliance	ROL/kg ROL/m ³ Waste water	varies Max. 5 times the water effluent charge into	9120 mln ROL; 0.55 mln EUR	national company "Apele Romane" local water companies	central budget (earmarked for water fund) local water companies	

			sewage				
Instruments for Managing Water Quantity							
Water extraction charge	revenue raising taxes	Domestic use from: -Inland water -Danube -Ground water	80.9 ROL/m ³ ; 0.005 EUR/m ³ 9.7 ROL/m ³ ; 0.0006 EUR/m ³ 93.9 ROL/m ³ ; 0.006 EUR/m ³	23,496 mln ROL; 1.43 mln EUR	national company "Apele Romane"	central budget (earmarked for water fund)	
Natural Resource and Mining							
Mining charges/taxes Exploitation fees							
Taxes/charges on raw materials							
Instruments for Biodiversity and Nature Protection							
Hunting charges							
Fishing charges							
Natural park entrance charges							
Nature protection non-compliance charges							
Tree cutting charges/ taxes							

Air Transport							
Flight transportation							