

SOFIA INITIATIVE ON ECONOMIC INSTRUMENTS

DATABASE OF ENVIRONMENTAL TAXES AND CHARGES

SLOVENIA 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	65,670 SIT/kl; 340 EUR/kl 55,580 SIT/kl; 290 EUR/kl 56,750 SIT/kl; 290 EUR/kl	Total: 50,677 mln SIT; 262.2 mln EUR	Ministry of Finance	central budget	Revenue total includes the tax on light and heavy fuel oils.
CO ₂ Tax	CO ₂ emission abatement	leaded petrol unleaded petrol diesel	6600 SIT/kl; 34.1 EUR/kl 6600 SIT/kl; 34.1 EUR/kl 7800 SIT/kl; 40.4 EUR/kl	Total: 15,107 mln SIT; 77.9 mln EUR	Ministry of Finance	central budget	The CO ₂ tax on fluid fossil fuels was introduced in 1997 and is linked to the carbon content of the fuel. The rate was tripled in 1998 (from 2200 SIT/kl for petrol and 2600 SIT/kl for diesel). Revenue includes light and heavy fuel oils.
VAT	revenue-raising taxes	leaded petrol unleaded petrol diesel	19 % 19 % 19 %	Total: 55,227 mil. SIT 285,708,204 EUR	Ministry of Finance	central budget	Slovenia introduced VAT in July 1999.
Other Energy Products							
Excise tax	revenue-raising taxes	light fuel oil heavy fuel oil coal natural gas electricity	5000 SIT/kl; 25.8 EUR/kl 3000 SIT/ton; 15.5EUR/ton 0 0 0	see excise tax on motor fuel	Ministry of Finance	central budget	
CO ₂ Tax	CO ₂ emissions reduction	light fuel oil	7800 SIT/kl; 40.4 EUR/kl 9300 SIT/ton; 48.1EUR/ton	see CO ₂ tax on motor fuel	Ministry of Finance	central budget	The CO ₂ Tax is currently in place on liquid fuels only. It is planned

		heavy fuel oil coal natural gas electricity district heating	not introduced yet 0 0 0 0				that that coal used for electricity production will be taxed beginning in 2004. The rates for light and heavy fuel oil were tripled in 1998.
VAT	revenue-raising taxes	light fuel oil heavy fuel oil coal natural gas electricity district heating	19 % 19 % 19% 19% 19% 19%	6620 mil. SIT; 34 mil EUR 338 mil. SIT; 1.7 mil EUR	Ministry of Finance	central budget	VAT was introduced in July 1999. The previous sales tax rates were: coal 20%; district heating 5%; and electricity 10%.
Air Emission Charges							
Emission charges							
Emission non-compliance fee							
Transport Related Taxation							
VAT on new cars	revenue-raising tax	new vehicles	19%		Ministry of Finance	central budget	VAT was introduced in July 1999. Previous sales tax had differentiated rates based on engine size (32% > 1.8 l. engine; 20% =< 1.8 l. engine and 5% for families with 3 or more children).
Import duty							
Annual vehicle tax							
Registration charge							
Commuting							
Company							

car tax allowance							
Air Transport							
airport tax							
Agricultural Inputs							
Pesticides tax / charge							
Fertilisers tax / charge							
Waste Related Product Charges							
Batteries / accumulator							
Carrier bags							
Disposable containers/packaging							
Tyres							
CFCs and/or halons							
Lights bulbs							
Lubricants							
Refrigerator							
Waste							
Municipal waste user charges	cost-recovery	household waste collection and disposal	2300 SIT/m ³ ; 11.9 EUR/m ³		public companies	public companies	Waste charges have been restructured in 1999. Previously both household and industry paid a user charge for waste disposal. In 1998, the charge rates were: household 1250 SIT/m ³ (6.5 EUR/m ³) and industry 2081 SIT/m ³ (10.8 EUR/m ³). A new waste disposal charge is planned to

							be implemented in second half of 2000.
Waste disposal charge/tax	stimulate investment in waste management						(planned)
Waste non-compliance fees							
Deposit-refund schemes							
Levies related to nuclear waste management							
Water							
Instruments for Managing Water Quality							
Water consumption charge (user charge for the supply of water)	cost-recovery (construction, maintenance)	water supply	national level: households and industry 6.3 SIT/m ³ ; 0.3 EUR/m ³ local level: households and industry 21.24 SIT/m ³ ; 0.11 EUR/m ³		public companies	public companies	Water consumption charge rates are for 1998. 1997 rates were 4.8 SIT/m ³ (0.2 EUR/m ³) for household and industry.
Sewage treatment charge	cost-recovery (construction, maintenance)	discharge of water to sewage or surface waters	households: 38.02 SIT/m ³ ; 0.20 EUR/m ³ industry: 76.26 SIT/m ³ ; 0.39 EUR/m ³		public companies	public companies	
Water effluent tax	incentive: stimulate	COD phosphorous	2800 SIT/unit; 14.5 EUR/unit	(1998): 3667 mil SIT;	Ministry of Finance	central budget	Unit is determined according to quantity and concentration for

	investment in sewage systems and waste water treatment systems	nitrogen halogens heavy metals		18.9 mil EUR			each type of effluent. The tax rate has increased from 1200 SIT/unit (6.1 EUR/unit) in 1997 and 2100 SIT/unit (10.8 EUR/unit) in 1998.
Water pollution non-compliance fee							
Instruments for Managing Water Quantity							
Water extraction charge/tax							
Natural Resource and Mining							
Mining charges/taxes							
Taxes/charges on raw materials							
Instruments for Biodiversity and Nature Protection							
Hunting charges			8000 – 13,000 SIT/day; 41.3 - 67.3 EUR/day				
Fishing charges							
Natural park entrance charges		not determined by law					
Nature protection non-							

compliance charges							
Tree cutting charges							