AGENCIJA ZA STATISTIKU BOSNE I HERCEGOVINE
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PRIOPĆENJE
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OKOLIŠ
ENVIRONMENT

Porezi vezani za okoliš prema ekonomskim djelatnostima
Environmental taxes by economic activity (ETEA)

Prikazani su podaci za četiri glavne kategorije poreznih prihoda vezanih za okoliš za Bosnu i Hercegovinu od 2017-2023.
Prihodi od poreza vezanih za okoliš u 2023. godini iznosili su 1.528.560.664KM i veći su za oko 6,8%. u odnosu na 2022. godinu odnosno veći za oko 41,0 % u poređenju na 2017 godinu.
U 2023. godini najveće učešće u odnosu na ukupnu vrijednost su porezni prihodi od energetskih poreza (80,03%). Porezni prihodi od energetskih poreza u 2023. veći su za 6,19% u odnosu na 2022.
Prihodi od poreza vezanih za transport u 2023. veći su za 5,89% u poređenju sa 2022.

U odnosu na 2022. porezni prihodi vezani za zagađenje u 2023. veći su za 21,18%. Porezni prihodi vezani za poreze na prirodne resurse u 2023. veći su za 23,94% u odnosu na 2022 . godinu.

The data for the four main categories of tax revenues related to the environment for Bosnia and Herzegovina for period 2017-2023 are presented.
Revenues from environmental taxes in 2023 amounted to 1.528.560.664BAM and are about 6.8% higher than in 2022, or about 41.0% higher than in 2017.
In 2023, the largest share in relation to the total value is tax revenue from energy taxes (80.03%). Tax revenues from energy taxes in 2023 are higher by 6.19% compared to 2022.

Revenues from transport-related taxes in 2023 are 5.89% higher compared to 2022.

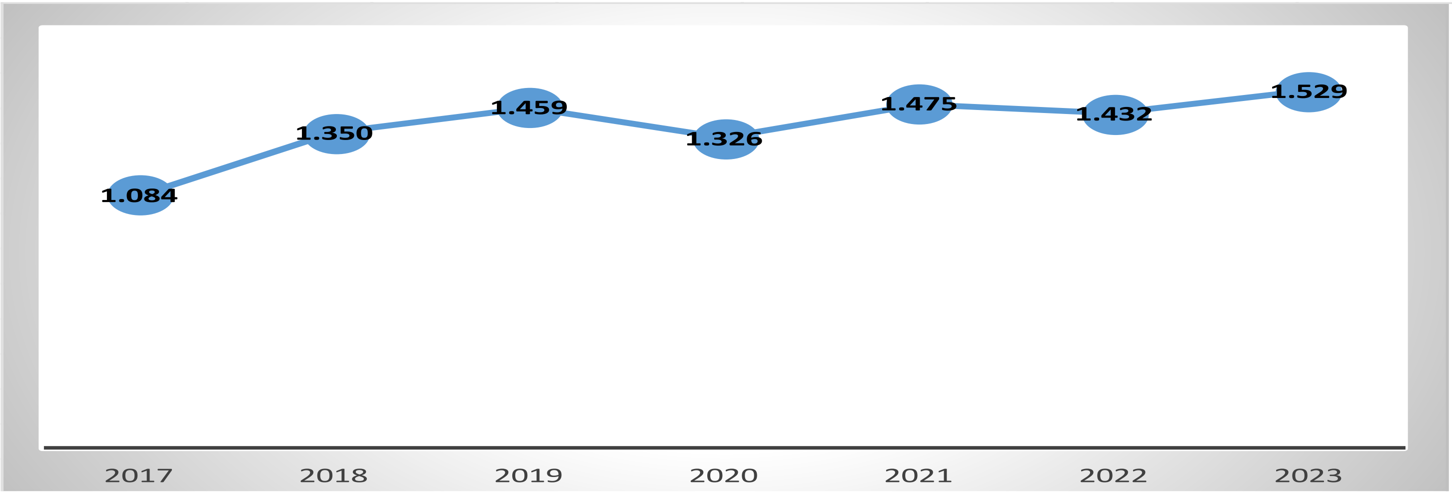
Compared to 2022, tax revenues related to pollution in 2023 are higher by 21.18%. Tax revenues related to resource taxes on resource taxes in 2023 higher by 23.94% compared to 2022.

Tablica 1. Porezi vezani za okoliš po kategorijama, Bosna i Hercegovina, mil. KM, 2017-2023.
Table 1. Environmental taxes by category, millions BAM, Bosnia and Herzegovina, 2017-2023

	2017	2018	2019	2020	2021	2022	2023
Porezi na energiju *Energy taxes*	912,93	1.136,46	1.199,75	1.074,99	1.204,06	1.152,01	1.223,28
Porezi na transport *Transport taxes*	103,68	162,48	207,00	206,58	216,82	225,82	238,66
Porezi na zagađenje *Pollution taxes*	24,12	23,35	22,83	18,86	23,06	24,65	29,87
Porezi na korištenje resursa *Resource taxes*	43,33	27,73	29,63	25,65	31,49	29,66	36,76
Ukupan prihod od poreza za okoliš *Total tax revenues from Environmental Tax*	**1.084,05**	**1.350,03**	**1.459,22**	**1.326,07**	**1.475.43**	**1.432.14**	**1.528,56**

G. 1. Ukupan prihod od poreza vezanih za okoliš, Bosna i Hercegovina, mil. KM, 2017-2023

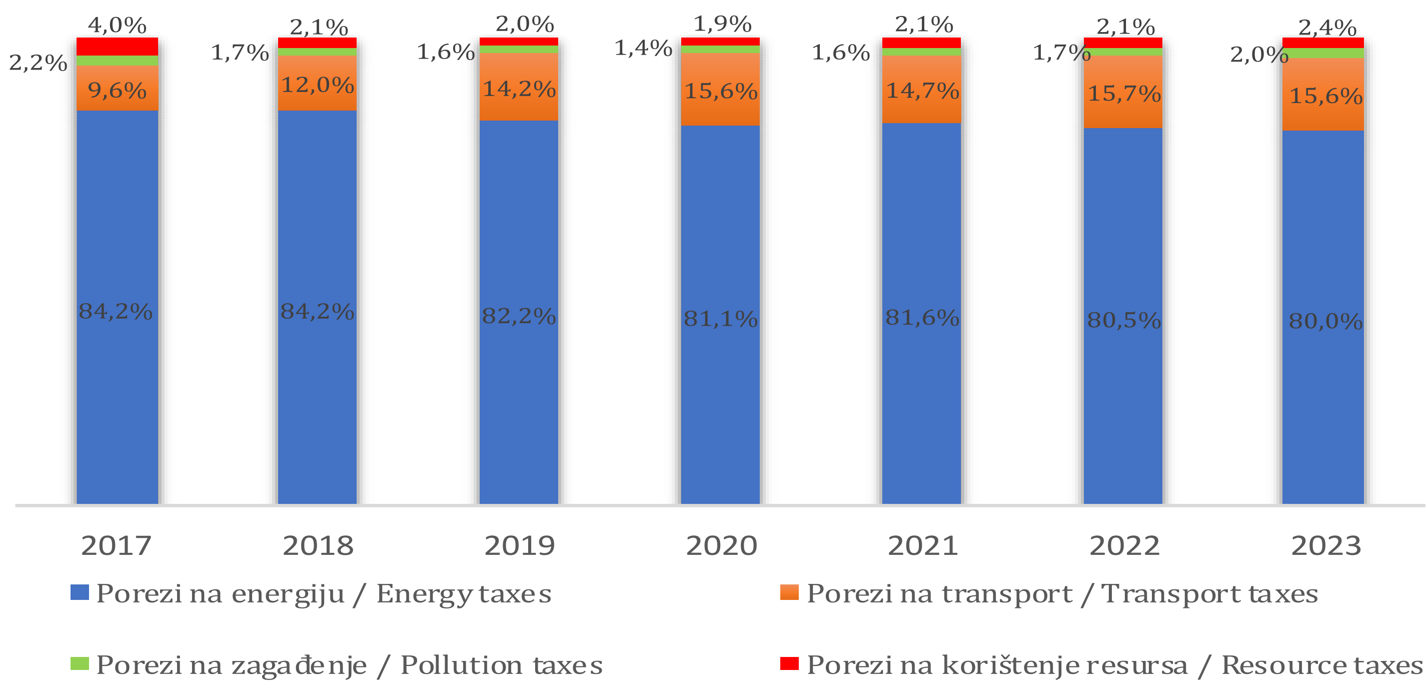
G 1. Total tax revenues from Environmental Tax, millions BAM, Bosnia and Herzegovina 2017-2023



Izvor:*,BHAS*
Source:BHAS

G. 2. Struktura prihoda od poreza vezanih za okoliš, po kategorijama, Bosna i Hercegovina, 2017-2023.

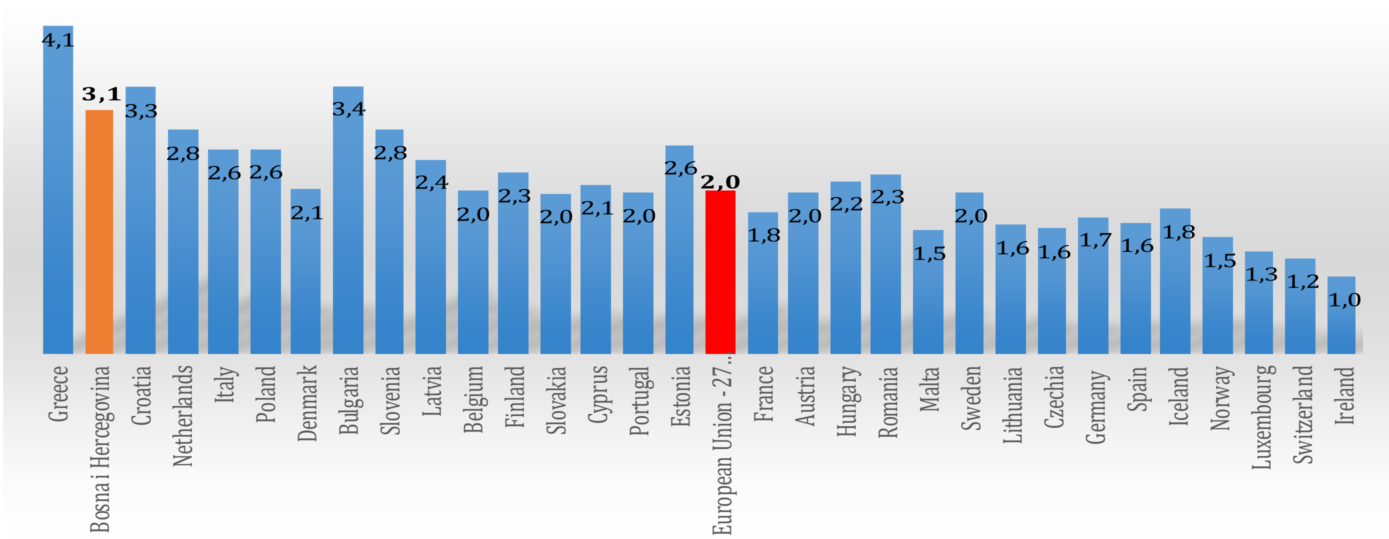
G. 2. Structure of tax revenues from Environmental Tax, by category Bosnia and Herzegovina, 2017-2023



Izvor:,BHAS
Source:BHAS

G.3. Udi0 prihoda od poreza vezanih za okoliš u BDP-u, %, 2023.

G.3. Total environmental taxes, 2022, % of GDP,2023

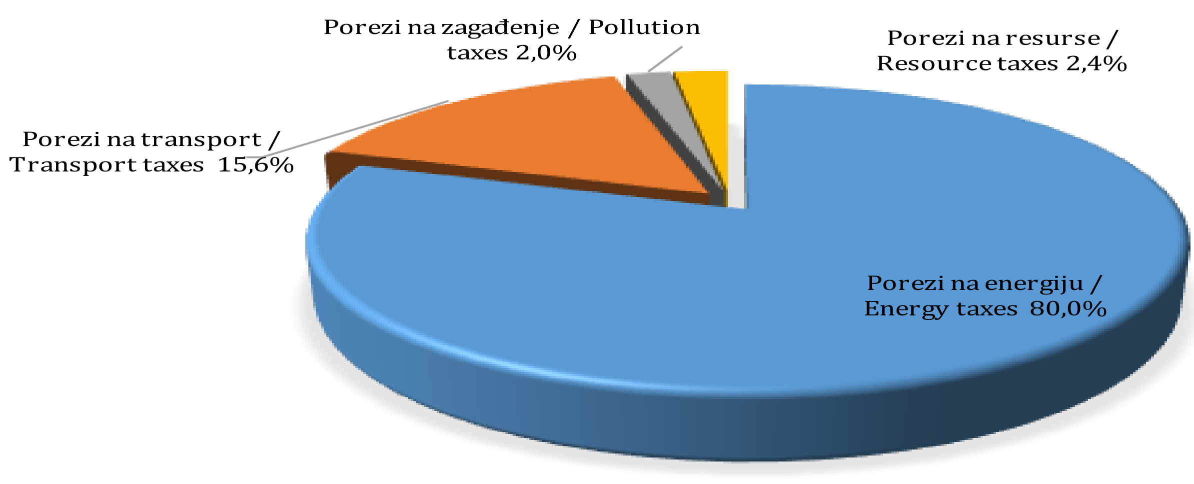


Izvor: EUROSTAT, BHAS

Source: EUROSTAT, BHAS

G. 4. Struktura prihoda od poreza vezanih za okoliš, po kategorijama, Bosna i Hercegovina, 2023.

G. 4. Structure of tax revenues from Environmental Tax, by category Bosnia and Herzegovina, 2023

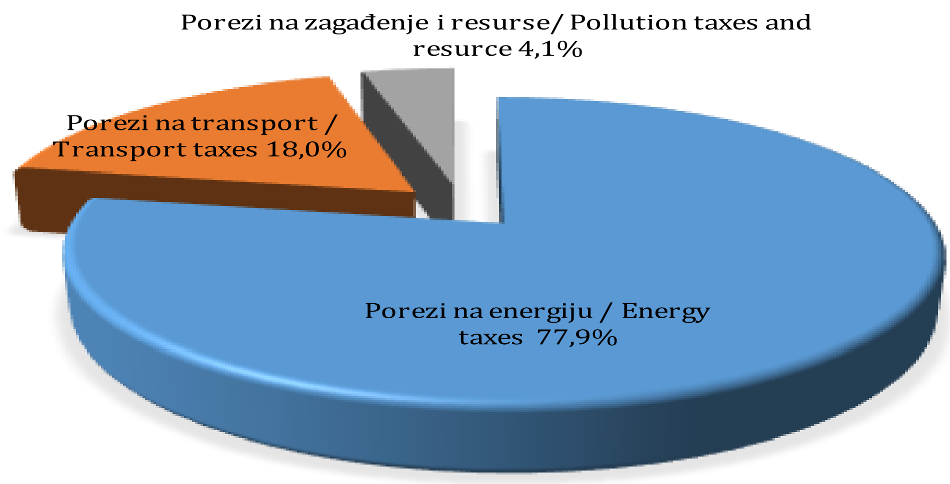


Izvor: BHAS

Source:BHAS

G.5. Struktura prihoda od poreza vezanih za okoliš, po kategorijama, EU-27 zemalja, 2023.

G.5. Structure of tax revenues from Environmental Tax, by category EU-27 countries, 2023



Izvor: EUROSTAT
Source: EUROSTAT

METODOLOGIJA

Računi poreza vezanih za okoliš prema ekonomskim djelatnostima (ETEA) su jedan od nekoliko modula Eurostatova programa ekonomskih računa okoliša. Obuhvaćeni su Regulativom (EU) br. 691/2011 Europskog parlamenta i Vijeća o Europskim ekonomskim računima za okoliš.

Porezi vezani za okoliš podijeljeni su na četiri porezne kategorije – porez na energiju, porez na transport (isključujući goriva), porez na zagađenje, porez na prirodne resurse – od kojih su svi raščlanjeni na 64 industrijske skupine, kućanstva i nerezidente koji plaćaju te poreze.

Pravni temelj

Uredba (EU) br. 691/2011 Europskog parlamenta i Vijeća od 6. jula 2011. o europskim ekonomskim računima okoliša pruža okvir za razvoj različitih vrsta računa okoliša (koji se također nazivaju moduli). Porezi na okoliš prema ekonomskim djelatnostima jedan su od tri modula koji su uključeni u Uredbu.
Statistika ekoloških poreza po ekonomskim djelatnostima predstavlja podatke iz ugla subjekata koji plaćaju poreze na način koji je u potpunosti kompatibilan sa ESA.

Metodološka pojašnjenja

Za međunarodnu i regionalnu usporedivost korištena je metodologija koju je razvio EUROSTAT (*Environmental taxes, A statistical guide*). Ovaj statistički vodič opisuje koncepte i metode za statistiku poreza na okoliš i nudi okvir za prikupljanje podataka.
Porez na okoliš je porez na poreznu osnovicu koja ima specifičan negativan utjecaj na okolinu. “Porez vezan za okoliš” znači porez čija je porezna osnovica fizička jedinica (ili zamjenjuje fizičku jedinicu) nečega što ima dokazan, specifičan negativan utjecaj na okoliš, a što je u ESA identifikovno kao porez.

U statistici poreza vezanih za okoliš, podaci se prikazuju:
• prema četiri kategorije okolišnih poreza (energija, transport, zagađenje i korištenje resursa),
• prema ekonomskim aktivnostima plaćanje poreza prema statističkoj klasifikaciji ekonomskih aktivnosti KD BiH (korespodentna NACE Rev.1 u Europskoj zajednici), plus rezidentna domaćinstva kao potrošači i nerezidenti kao što je predviđeno Uredbom (EU) br. 691/2011.
U ovom priopćenju su prikazani podaci za 4 porezna tipa (energija, transport, zagađenje i korištenje resursa) i urađena je poveznica identificiranih ekoloških poreza sa klasifikacijom ESA 2010 kako bi se osigurala međunarodna uporedivost.

METHODOLOGY

Environmentally related taxes by economic activity (ETEA) are one of several modules of Eurostat's Environmental Economic Accounts programme. They are covered by Regulation (EU) no. 691/2011 of the European Parliament and the Council on European economic accounts for the environment.

Environmental taxes are divided into four tax types - energy tax, transport tax (excluding fuel), pollution taxes, resource taxes - all of which are broken down into 64 industry groups, households and non-residents who pay these taxes.

Legal framework

Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts provides a framework for the development of various types of environmental accounts (also referred to as modules). Environmental taxes by economic activity are one of the three modules included in the Regulation.
The statistics on environmental taxes by economic activity present data from the perspective of the entities paying the taxes in a way that is fully compatible with the ESA.

Methodological clarifications

For international and regional comparability, the methodology developed by EUROSTAT (Environmental taxes, A statistical guide) was used. This statistical guide describes concepts and methods for environmental tax statistics and provides a framework for data collection.
An environmental tax is a tax on a tax base which has a specific negative impact on the environment. "Environment-related tax" means a tax whose tax base is a physical unit (or replaces a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in the ESA as a tax.

In the environmental tax statistics, the data is displayed:
• according to the four categories of environmental taxes (energy, transport, pollution and resource taxes),
• according to by the economic activities paying the taxes according to the statistical classification of economic activities of KD BiH (corresponding NACE Rev.1 in the European Community), plus resident households as consumers and non-residents as provided by Regulation (EU) no. 691/2011.
This release presents data for 4 tax types (energy, transport, pollution and resource taxes) and links identified environmental taxes with the ESA 2010 classification to ensure international comparability.

DEFINICIJE

“**Porez vezan za okoliš”** znači porez čija je porezna osnovica fizička jedinica (ili zamjenjuje fizičku jedinicu) nečega što ima dokazan, specifičan negativan uticaj na okoliš, a što je u ESA identifikovno kao porez.
Definicija stavlja naglasak na poresku osnovicu. Okolišni porez je porez na poreznu osnovicu koji ima specifičan negativan utjecaj na okoliš.
Drugi mogući kriterijumi, kao što su namjena koju je naveo poreski zakonodavac, ime poreza ili izdvajanja prihoda za potrebe zaštite okoliša su manje pogodne i teško se koriste u praksi.

Porezni prihod za okoliš je prihod prikupljen od poreza unutar pojedine okolišne kategorije (porezi na energente, porezi na transport, porezi na zagađenje i porezi na prirodne resurse).

Porezi na energiju je kategorija koja uključuje poreze na energetske proizvode koji se koriste za transport i za stacionarne svrhe. Najvažniji energetski proizvodi za transport jesu benzin i dizel. Energetski proizvodi za stacionarnu upotrebu uključuju loživa ulja, prirodni plin, ugljen i električnu energiju. Porezi na CO_2 uključeni su u poreze na energente, a ne u poreze na zagađenja.

Porezi na transport je kategorija koja uključuje poreze povezane sa vlasništvom nad motornim vozilima i njihovom upotrebom. Porezi na transport također mogu biti "jednokratni" porezi povezani sa uvozom ili prodajom opreme ili stalni porezi, kao što je godišnji porez za ceste. Porezi na benzin, dizel i druga goriva za transport uključeni su u poreze na energente.

Porezi na zagađenje je kategorija koja uključuje poreze na izmjerena ili procijenjena ispuštanja u zrak i vodu, upravljanje čvrstim otpadom i buku. Izuzetak su porezi na CO_2, koji su uključeni pod poreze na energente, kako je prethodno navedeno.

Porezi na prirodne resurse je kategorija koja uključuje poreze koji se odnose na aktivnosti koje iscrpljuju prirodne resurse kao što je vađenje ili korištenje prirodnih resursa poput vode, šuma, divlje flore i faune.

DEFINITIONS

" Environmental tax" *means a tax whose tax base is a physical unit (or replaces a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified as a tax in the ESA.*
The definition emphasizes the tax base. Environmental tax is a tax on the tax base that has a specific negative impact on the environment
Other possible criteria, such as the purpose stated by the tax legislator, the name of the tax or the earmarking of the revenue for environmental purposes are less suitable and more difficult to use in practice.

Environmental tax revenue *is revenue collected from taxes within a particular environmental category (energy taxes, transport taxes, pollution taxes and resources taxes).*

Energy taxes *is a category that includes taxes on energy products used for transport and for stationary purposes. The most important energy products for transport are gasoline and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. CO2 taxes are included in taxes on energy products, not in taxes on pollution.*

Transport taxes *is a category that includes taxes associated with the ownership of motor vehicles and their use. Transportation taxes can also be "one-off" taxes associated with the importation or sale of equipment or permanent taxes, such as the annual road tax. Taxes on gasoline, diesel and other transport fuels are included in taxes on energy products.*

Pollution taxes *are a category that includes taxes on measured or estimated air and water discharges, solid waste management, and noise. The exception is CO2 taxes, which are included under taxes on energy products, as stated above.*

Resource taxes *are a category that includes taxes related to activities that deplete natural resources such as the extraction or use of natural resources such as water, forests, wildlife, and fauna.*

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Telefon/*Phone*: **+387 (33) 911 911** | **Telefaks**/*Telefax*: **+387 (33) 220 622**
Elektronska pošta/*E-mail*: **bhas@bhas.gov.ba** | **Internetska stranica**/*Web site*: **www.bhas.gov.ba**

Odgovorne osobe/*Responsible persons*:

Ševala Korajčević, šefica Odjela za transport, okoliš, energiju i regionalne statistike
Ševala Korajčević, Head of the Department for Transport, Environment, Energy and Regional Statistics

Vesna Ćužić, ravnateljica
Vesna Ćužić, Director

Priopćenje priredio: Dragan Jovović
Prepared by: Dragan Jovović