

Draft paper from the Subcommittee on Environmental Taxation for discussion and first consideration by the Tax Committee in March 2024

Inventory of Select Environmental Taxes and other Measures

This document constitutes the Appendix to the full paper of Workstream 5 on “*Other environmental measures other than carbon taxes*” presented as ANNEX E-1 to E/C.18/2024/CRP7.

Introduction

As outlined in the preceding sections of the paper on “**Other Environmental Measures other than Carbon Taxes**” (ANNEX E-2 to E/C.18/2024/CRP7), various types of environmental taxes can serve as a driver of sustainable development and contribute to achieve multiple goals in alignment with policy objectives. Sections 2 – 9 of the paper focused on certain specific tax types used in countries worldwide to address specific environmental challenges. Those tax types may be relevant for developing countries considering them to achieve various policy objectives.

Furthermore, globally, jurisdictions, have responded to environmental challenges with diverse taxes and fees aimed at mitigating environmental risks. To capture the variety of such measures, this section presents an inventory of further environmental taxes, environmentally-related taxes, and environmentally-motivated taxes.

Over the years, the definition of the concepts of environmental taxes and environmentally related taxes has been debated upon in academic literature as well as within the organizations such as OECD and the EU Commission. These may embody different meanings in different contexts¹.

The sole purpose of the inventory here is to come up with ideas for developing countries of possible ways to deal with specific environmental problems through measures tailored to their needs and objectives.

As in the preceding sections of the paper contained in ANNEX E-2 to E/C.18/2024/CRP7, emphasis is not on the names or conceptual labels attached to specific measures in different jurisdictions, as they may vary (tax, user fee, charge, levy, etc.), but rather on their potential effects on mitigating different environmental risks. This approach allows a targeted focus on the measures covered by the inventory without attempting to exhaustively list all measures in force in different jurisdictions globally. Notwithstanding this flexible approach, the inventory’s focus specifically excludes bans or regulations addressing environmental issues. Similarly, specific country measures already covered in the preceding sections of the paper have also been excluded.

¹ See further Chapter 2 of the 2021 UN handbook on Carbon Taxation for developing Countries. The working definitions for the purpose of the Handbook are as follow. Environmental taxes: Taxes whose tax base is a physical unit (or a proxy of it) that have a proven specific negative impact on the environment. Environmentally related taxes: A compulsory, unrequited payment to general government levied on tax bases deemed to be of particular environmental relevance.

The examples listed in the inventory have been objectively selected for the solutions they are designed to offer. However, it is important to note that their effectiveness has not been evaluated within the scope of this paper.

The table below classifies the measures into 9 categories i.e. agriculture, air, biodiversity, energy, natural resources, transport, waste, water and residuals. It provides specific information, including the basis for calculation of the measure, the applicable rate and other relevant and related information to be considered when applying the specific measure, with additional web links for further information.

Inventory of Select Measures from Around the Globe

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
Category 1 : Air						
1.	Tax on Emission of Sulphur Dioxide (SO ₂) and Nitrus Oxide (NO _x)	Italy	Per kilogram emitted from stationary sources i.e. discharge from large combustion plants	SO ₂ : EUR 0.106 NO _x : EUR 0.209	1998	<ul style="list-style-type: none"> • To be paid on quarterly basis • Paid by operators of large combustion plants <p>Source: https://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html;jsessionid=pEMOKJ1P5g314aQzG-L-3opme7RgWPvSRldobn_Jiqcvnn5HQEZ_!1519060953?id=361/1424159221&taxType=Other%20indirect%20tax</p>
2.	Pollution Control Tax	Nepal	Per litre on petrol and diesel sold within the country	1.50 NPR	2008	<ul style="list-style-type: none"> • A pollution control fee • Introduced to control and manage air quality in Nepal <p>Source: https://www.downtoearth.org.in/blog/pollution/managing-air-quality-in-nepal-pollution-control-fee-may-be-key-84098#:~:text=Nepal's%20existing%20Finance%20Act%20includes,English%20daily%20in%20the%20country.</p>
3.	Nitrous Oxides (NO _x) Tax	Norway	Per kilogram emissions of nitrous oxides (NO _x) arising from energy generation from specified sources	NOK 24.46	2007	<ul style="list-style-type: none"> • An excise duty • Applies to emissions in Norway and on the Norwegian Continental Shelf. • Emissions from shipping in Norwegian territorial waters and domestic shipping are also included

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>Source: https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/excise-duties/about-the-excise-duties/nox/#:~:text=The%20excise%20duty%20applies%20to,of%20more%20than%2010%20MW</p>
4.	Air Pollution Tax on Stationary Sources	Philippines	On emission of variety of air pollutants by stationary sources	Ranges from 180,000 to 800,000 Pesos	2020	<ul style="list-style-type: none"> • Paid by any person or entity causing air pollution • Paid annually • Stationary sources include factories, refineries, boilers, power plants, etc. <p>Sources: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
5.	Ticket Tax	Philippines	Every passenger on board fixed wing and rotary winged aircraft	<p>For Domestic Flights: 500 Pesos</p> <p>For International Flights: 1500 Pesos</p>	2020	<p>Sources: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
6.	Environmental Pollution Fees	Russia	Per tonne emission of polluting substances i.e. nitrogen dioxide, nitrogen oxide, suspended particles PM10, suspended particles PM 2.5, and black coal dust	<p>Nitrogen Dioxide – RUB 138.8</p> <p>Nitrogen Oxide – RUB 93.5</p> <p>Suspended Particles PM10 – RUB 93.5</p> <p>Suspended Particles PM 2.5 – RUB 182.4</p>	2018 & 2021	<ul style="list-style-type: none"> • Organisations that operate stationary emission sources are required to pay environmental pollution fees <p>Source: https://www.pravsky.com/russia-updated-environmental-pollution-fee-rates</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				Black Coal Dust - RUB 61		
Category 2 : Agriculture						
7.	Tax on Pesticides	Mexico	Acute degree/level of toxicity	<ul style="list-style-type: none"> • 9% for category 1 & 2 • 7% for category 3 • 6% for category 4 • 0% for category 5 	2014	<ul style="list-style-type: none"> • An excise tax • Structured into 4 categories according to level of toxicity • Pesticides with lowest toxicity are exempted <p>Source: https://www.oecd.org/tax/tax-global/Session%203%20-%20LUNA.pdf</p>
8.	Tax on Pesticide, Chemical Fertilizer and Nitrogen	Philippines	Use of pesticides, chemical fertilizers and nitrogen for agricultural purposes	15% on price of sales	2020	<ul style="list-style-type: none"> • Paid by every person who is engaged in the business of agriculture • If using pesticides, chemical fertilizers and nitrogen in growing goods and products <p>Sources: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
Category 3 : Biodiversity						
9.	Farmland Occupation Tax	China	Per square meter area of arable farmland used to construct buildings and structures for other non-agricultural construction purposes	1.For areas where the per capita farmland does not exceed 1 mu (in terms of counties, autonomous counties, cities not divided into districts	2019	<ul style="list-style-type: none"> • Introduced to protect arable land • Levied on individuals and entities who occupy arable land for other than agricultural purposes • Land occupied by military facilities, schools, kindergartens, social welfare

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				<p>or municipal districts, the same as below) - 10 to 50 RMB per square meter</p> <p>2.For the area with per capita farmland of more than 1 mu but less than 2 mu - 8 to 40 RMB per square meter</p> <p>3.For the area with per capita cultivated land of more than 2 mu but less than 3 mu - 6 to 30 RMB per square meter</p> <p>4.For the area with per capita cultivated land of more than 3 mu - 5 to 25 RMB per square meter</p>		<p>institutions and medical institutions are exempt</p> <p>Source: Cultivated Land Occupation Tax Law of the People's Republic of China http://en.npc.gov.cn.cdurl.cn/2018-12/29/c_674706.htm</p>
10.	Havana Bay Users Tax	Cuba	Applies to every person (local and foreigner) who uses the bay for tourism, recreation and commercial activities which have impact on the harbour	Calculated on the use of entrance channel, the use of shore including use of harbour infrastructure	2002	<ul style="list-style-type: none"> Introduced to promote conservation in Havana bay <p>Source: https://www.cbd.int/doc/case-studies/inc/cs-inc-cuba-technical-en.pdf</p>
11.	Dog Tax	Netherlands	Number of dogs kept by the owner of the dogs	<p>- For a first dog: €137.28</p> <p>- For a second dog: €215.04</p> <p>- For every dog above the number of two: €272.76</p>	2021	<ul style="list-style-type: none"> No stray dogs in Holland anymore (WHO) <p>Source: Dog Tax Ordinance 2021 Dog Tax Ordinance The Hague 2021 Local laws and regulations (overheid.nl) https://www.koktailmagazine.com/content-detail/netherlands-stray-</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				- Per kennel: € 407.64		dogs#:~:text=This%20government%2Dfunded%20program%20and,be%20free%20of%20stray%20dogs.
12.	Conservation Tax	Philippines	On any person who enjoys viewing of any national heritage, parks, caves, falls, zoos, and other resources	Non-Filipinos: 400 Pesos Filipinos: 100 Pesos	2020	Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
13.	Fishery Management Tax	Philippines	On exercising fishing rights	15% of Gross Profit	2020	<ul style="list-style-type: none"> • Paid by fishing companies operating both inside and outside the Exclusive Economic Zone (EEZ) of the Philippines conducted or established by the same Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
14.	Fees For Biosafety Permits	Tanzania	Any person intending to carry business related to biosafety	1- Application fees: 50,000 2- Contained research: 10,000,000 3- Confined field trial: 15,000,000 4- Commercial or general release: 20,500,000	2021	<ul style="list-style-type: none"> • Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency • Non refundable fees Source: https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf
Category 4 : Energy						

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
15.	Mineral Oil Tax	Austria	Per litre of diesel and petrol of Mineral oil produced or imported as well as of motor fuels and heating fuels used	39.7 cents of a litre for diesel & 48.2 cents of a litre of petrol	2013	<ul style="list-style-type: none"> Has to be paid by 25th of each month <p>Source: https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10004908</p>
16.	Energy fees	Austria	Per kWh of supply and consumption of electricity, per cubic meter of natural gas & per kilo of coal	Electricity: EUR 0.015 Natural gas: EUR 0.066 Coal: EUR 0.005	2018	<ul style="list-style-type: none"> Austrian companies are liable to pay different amounts of fees for supply and consumption of electricity, natural gas and coal Paid monthly and quarterly <p>Source: https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10005029</p>
17.	Specific Tax on Fuels	Chile	Per cubic metre Levied on the sale or importation of motor gasoline, diesel and natural gas used for transport	Compressed Natural Gas: 1.93 UTM Liquified Petrol Gas: 1.40 UTM Motor Gasoline: 6 UTM Diesel: 1.5 UTM	2014	<ul style="list-style-type: none"> The price of fuel includes both VAT and this specific tax The price of fuel is determined according to a stabilization mechanism Aviation fuel, biodiesel and bioethanol₂ are exempt <p>Source: https://lals.uai.cl/index.php/rld/article/view/63/71</p>
18.	Public Service Obligation (PSO)	Ireland	All electricity customers in Ireland	For businesses: PSO where MIC < 30kVA = €13.63 per month (Excl. VAT) PSO where MIC = < 30kVA = €1.63 per	2021	<ul style="list-style-type: none"> Used to support the generation of electricity from sustainable, renewable and indigenous sources Collected by all energy suppliers from their customers through residential electricity bills <p>Source: https://www.cru.ie/regulations-policy/energy/public-service-obligation/</p>

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				kVA per month (Excl. VAT) For private customers: €4.30 ex VAT per month which equates to €51.60 ex VAT or €58.57 per year inclusive of VAT		
19.	Tax on Motor Fuels	Moldova	Per tonne	Petrol: EUR 190 Diesel: EUR 79	2014	<ul style="list-style-type: none"> An excise tax on petrol and diesel <p>Source: https://www.oecd.org/env/outreach/EI-country-pilot-Moldova-en.pdf</p>
20.	Fuel Levy	Namibia	Per litre of petroleum oils and other products of bituminous minerals	Petrol: 90c Diesel: 90c Illuminating kerosene (paraffin): 120c Specified aliphatic hydrocarbon solvents: 120c Biodiesel as defined: 90c Other biodiesel: 120c	1998/2019	https://www.pwc.com/na/en/assets/pdf/tax-first-alert-september-2019.pdf

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
21.	Tax on Heating Fuel	Philippines	Use of heating fuels	2000 Pesos	2020	<ul style="list-style-type: none"> • Paid by the owner of the vehicles • Monthly payment <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
22.	Tax on Transport Fuel	Philippines	Use of fuels emitting CO2 in excess of the allowable limit	1000 Pesos	2020	<ul style="list-style-type: none"> • Has to be paid by the owner of the vehicles • Every month from the time of detection of excessive emission <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
23.	Tax on use of Lubricating (motor) Oils and Fluids	Slovenia	Per kg of lubricant (motor) oils and liquids classified into 2 classes	Class I: EUR 0.1586 Class II: EUR 0.793		<ul style="list-style-type: none"> • Has classified tariff codes • Tax applies to importers, acquirers from other EU countries and producers from Slovenia <p>Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED3588</p>
24.	Tax on Fossil Fuels	Switzerland	Per tonne of CO ² on use of fossil fuels i.e. heating oil and other fossil combustibles	CHF 120	2008	<ul style="list-style-type: none"> • An incentive tax to reduce the use of fossil fuels • Tax exemption for companies, upon request, for companies that commit to reduce CO² <p>Source: https://www.bafu.admin.ch/bafu/en/home/topics/climate/info-specialists/reduction-measures/co2-levy.html#:~:text=The%20CO2%20levy%20is%20imposed,120%20per%20tonne%20of%20CO2</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
25.	Mineral Oil Tax	Switzerland	Per litre on use of unleaded petrol, diesel oil and extra light heating oil	Unleaded Petrol: CHF 0.7682 Diesel: CHF 0.7957 Extra Light Heating Oil: CHF 0.03		<ul style="list-style-type: none"> • An excise tax • A mineral oil surtax on fuels used in road and off-road transport • Varies heavily depending on the product and the use of product (engine fuel, heating fuel, technical purposes) • Reduced tax for engine fuels used in agriculture, forestry, professional fishing, licensed transport companies, etc. <p>Source: https://www.bazg.admin.ch/bazg/en/home/informationen-firmen/inland-abgaben/mineraloelsteuer.html#:~:text=The%20mineral%20oil%20tax%20is%20levied%20as%20close%20as%20possible,kept%20as%20low%20as%20possible.</p>
Category 5 : Natural Resources						
26.	Viennese Tree Protection fee	Austria	Per removed tree without replacement planting at developer's expense	EUR 1,090	-1974 -Amended in 2020	<ul style="list-style-type: none"> • A compensation levy • Paid by every land owner who removes trees without replacement planting • Vienna won city of trees award in October 2021 for adaptability and innovation in fighting climate change <p>Source: Vienna Tree Protection Act https://www.fao.org/faolex/results/details/en/c/L-EX-FAOC143769/ https://www.themayor.eu/en/a/view/vienna-wins-city-of-trees-award-for-adaptability-and-innovation-in-fighting-climate-change-9178</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
31.	Mineral Tax on Placer Gold Mines	Canada	Total sales of minerals from placer gold mines within the province of British Columbia	0.5%		<ul style="list-style-type: none"> Operator of a placer gold mine is liable to pay this tax Have to pay annually <p>Source: https://www2.gov.bc.ca/gov/content/taxes/natural-resource-taxes/mining/mineral-tax/placer-gold-mines</p>
32.	Stumpage and Export Fees	Canada	Based on the timber volumes, species, and grades	Determined using the Harvest Billing System (HBS)		<ul style="list-style-type: none"> A fee for the use of public natural resource Paid by individuals and businesses when they harvest timber from Crown Land in British Columbia and when this timber, or wood residue produced from this timber, is exported out of the province under an exemption <p>Source: https://www2.gov.bc.ca/gov/content/taxes/natural-resource-taxes/forestry/stumpage</p>
33.	Mining Concession	Chile	Amount of hectares of land	In case of exploitation: 1/10 th of a UTM for each complete hectare & 1/50 th of a UTM for the same extension in case of exploration.	2006	<ul style="list-style-type: none"> An annual payment Levies on individuals or companies, carrying out explorations or extractions of minerals <p>Source: https://lals.uai.cl/index.php/rld/article/view/63/71</p>
34.	Specific Tax on Mining Profits	Chile	Per metric tonne	Ranges from 5% to 14% depending on the profit margin	2006	<ul style="list-style-type: none"> Applied on the profits obtained by a mining exploiter Levies on individuals or companies whose sale during the respective fiscal year exceed a value equivalent to 50000 metric tonnes of fine copper

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>Source: https://lals.uai.cl/index.php/rld/article/view/63/71 https://www.internationaltaxreview.com/article/2bbb0rvn6a79d41lrer5s/local-insights/drilling-into-the-detail-of-a-new-chilean-mining-royalty-tax#:~:text=Since%202006%2C%20a%20specific%20mining,depending%20on%20the%20profit%20margin.</p>
35.	Resource Tax	China	Ad valorem basis or per unit tax for different taxable resources mainly mineral products, water, gas & salt as per Schedule of 164 Tax Items	Combination of statutory and authorized tax rates -A unified tax rate -The range of tax rates depending upon the grade, mining conditions and impact on the ecological environment of taxable resource	2020	<ul style="list-style-type: none"> • Paid by individuals and entities engaged in exploiting taxable resources in the territory of People's Republic of China • State council regulate reduction or exemption policies in order to promote economical and intensive utilization of resources <p>Source: Resource Tax Law of the People's Republic of China http://en.npc.gov.cn.cdurl.cn/2019-08/26/c_674713.htm</p>
36.	Tax on Natural Gravel	Czech Republic	On the volume and area of extracted materials/minerals	Aggregate rate is 2% for Construction stone and 3% for sand and gravel (Actual charge in total is roughly about CZK 3/EUR 0.1)	1990	<ul style="list-style-type: none"> • Designed with a focus on strategic raw materials i.e. metals, high quality mineral ores and later on, in 2002, extended to include aggregate materials. • Area charge is equivalent to EUR 3.6 – 36 (CZK 100 – 1000)per km² per year • Levied on the volume of extracted material calculated as a proportion of the sale price on market <p>Source: https://www.eea.europa.eu/publications/eea_report_2008_2/file</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
37.	Rainwater Tax	Germany	Per square meter of the sealed area for water the drains into the public sewer system from the private property	Ranges from 70 cents to 1.9 Euros (about 150 to 200 Euros are accrued over a year)	1990	<ul style="list-style-type: none"> • A community fees • Paid by home owners when there is a real danger that rainwater may cause damage to residence, their property and environment • Usually included in utility bills • No rain tax is levied if water soaks into lawns and garden beds <p>Source: https://tranio.com/articles/rainwater-tax-in-germany/#:~:text=Rainfall%20tax%20rate%20in%20Germany,included%20in%20the%20utility%20bill.</p>
38.	Tax on Aggregates	Italy	Per cubic metre of sand, gravel and rock extracted	- No common national rate of tax. - Different rates at provincial and municipal levels	1990	<ul style="list-style-type: none"> • Application of tax is decentralized • Revenue is earmarked for compensatory investments in localities of quarrying activities <p>Source: https://www.eea.europa.eu/publications/eea_report_2008_2/file</p>
39.	Forest Protection Tax	Japan	Annual addition to the fixed and flat part of the residential tax	1000 YEN	2024	<ul style="list-style-type: none"> • Annual Tax • Will be collected by municipalities <p>Source: https://www.asahi.com/ajw/articles/14584826</p>
40.	Collection of Environmental Sanitation Charge	Mexico	Per guest per night within Quintana Roo State	28.87 Mexican Pesos	2022	<ul style="list-style-type: none"> • A charge added to the hotel bill at check-in or check-out • Applicable to timeshare hotels, shared hotels and accommodation facilities throughout the destination • Supports government investment in environmental infrastructure, sustainability and safety practices

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>Source: https://cancun.garzablancaresort.com/environmental-sanitation-tax</p>
41.	Tax for Pollution in Extraction of Stone Materials	Mexico	Each cubic meter of stone, materials extracted, exploited or used	1.5	2022	<ul style="list-style-type: none"> • Payable on monthly basis • Paid by the persons and economic units residing in the state of Nuevo Leon that extract construction and ornamental stones, marble, quarries, granites, slates, limestone, siliceous sands, dimensioned stones, among others within the state of Nuevo Leon <p>Source: https://basham.com.mx/en/environmental-taxes-in-the-state-of-nuevo-leon-as-of-january-1st-2022/</p>
42.	Resource Rent Tax on Aquaculture	Norway	On the basis of value added to salmon during its time in net pens, the market value when the fish are removed from the pen	25%	2023	<ul style="list-style-type: none"> • Tax to be paid yearly • On Income from commercial licences for production of salmon in the sea <p>Source: Et hav av muligheter – regjeringens havbruksstrategi Aquaculture Act (fiskeridir.no)</p>
43.	Water Extraction Tax	Philippines	Extraction of water in any form from the land regardless of the ownership	15% of the allowable water extraction	2020	<ul style="list-style-type: none"> • Paid by every person extracting water • Paid before extraction is allowed <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
44.	Water Supply Tax	Philippines	On any person receiving supply of water from a forest for commercial use	15% of total sales of water supplied to its clients or customers	2020	Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
45.	Wastewater Tax	Philippines	Per residence, commercial or industrial consumption in cubic meters	15% of total amount of consumption	2020	<ul style="list-style-type: none"> • Paid by any person committing excessive water consumption, either for residential, commercial or industrial use • Paid per month Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
46.	Aggregate Tax	Philippines	Any person who executes contracts for commercial exploration of rock, gravel, and sand	15% of total price	2020	<ul style="list-style-type: none"> • Applied even when the aggregate is extracted in the course of an infrastructure project Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
47.	Non-compliance Tax	Philippines	Per illegal cutting of a tree	1000 Pesos	2020	<ul style="list-style-type: none"> • Paid on violation of existing laws, rules, regulations or ordinances Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
48.	Tax on Natural Gravel	Sweden	Per tonne of exploitation of natural gravel	SEK 22	1996	<ul style="list-style-type: none"> • Rationale behind introducing this tax was environmental with concerns about resource scarcity, water quality and preserving the landscape. • Has to be paid by every company or body that has a permit to exploit a site under the Swedish Environmental Code. • Activities within gravel pits and for aftercare at the site are exempt.

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						<p>Source: https://www.eea.europa.eu/publications/eea_report_2008_2/file</p> <p>https://www.skatteverket.se/foretag/skatterocha_vdrag/punktskatter/naturgrusskatt.4.18e1b10334ebe8bc80005337.html</p>
49.	Aggregates Levy	United Kingdom	Per tonne of the commercial exploitation of rock, sand and gravel (dug from the ground or dredged from the sea or imported)	2 Pounds Sterling per tonne	2002	<ul style="list-style-type: none"> • A tax levied on the commercial exploitation of rock, sand, and gravel • Intended to promote the use of recycled aggregate • Materials excluded from this tax include coal, clay, lignite, shale, slate, industrial minerals, vegetable or other organic material, cut building stone, lime and cement <p>Source: Business tax: Aggregates Levy - detailed information - GOV.UK (www.gov.uk)</p>
50.	Mining Royalty Tax on Copper Extraction	Zambia	As a percentage of the value of copper, cobalt and vanadium, base metals, precious metals, jump stones, energy minerals and industrial minerals	Varies between 4% to 10 %	2015	<ul style="list-style-type: none"> • Charged in addition to Corporate Income Tax(CIT) • Paid by the holders of mining rights <p>Source: https://www.parliament.gov.zm/node/10805</p>
Category 6 : Transport						
51.	Pollution Tax	Algeria	Passenger vehicles and other vehicles and rolling machines	<p>- 1500 DA (12.5 USD) for passenger vehicles</p> <p>- 3000 DA (25 USD) for other vehicles and rolling machines</p>	2020	<ul style="list-style-type: none"> • Insurance companies are responsible for collecting this royalty on all motor insurance and rolling machines policies which is levied at the contract underwriting • The amount of the tax does not include the value-added tax (VAT) base. <p>Source:</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						https://www.atlas-mag.net/en/article/introducing-a-pollution-tax#:~:text=Pollution%20tax%20rates%20are%20set,other%20vehicles%20and%20rolling%20machines
52.	Fuel Consumption Tax on Registration of Car (NoVA)	Austria	Standardized fuel consumption & CO ² emission calculated as a percentage of value (net purchase price)of the motor vehicle	Formula based. Maximum rate is 50%	1992	<ul style="list-style-type: none"> • One-off Tax • Due by the end of the calendar month, 15th day of the second month of the local purchase or import of motor vehicle into Austria (new or 2nd hand) • Paid by the dealer or importer • An incentive to buy more efficient cars <p>Source: https://www.autrado.com/nova-berechnung.php#:~:text=When%20purchasing%20a%20new%20vehicle,of%20July%201%2C%202021)</p>
53.	Motor Vehicle Tax	Austria	Motor vehicles and trailers with a maximum authorized overall weight of more than 3.5 tonnes	<p>Monthly tax rates</p> <p>-Vehicles with a maximum authorised overall weight of up to 12 tonnes -1.55 Euro, at least 15 Euro</p> <p>-Vehicles with a maximum authorised overall weight of more than 12 tonnes up to 18 tonnes -1.70 Euro</p>	1992	<ul style="list-style-type: none"> • Non-payment or incomplete payment of motor vehicle tax results in revocation of registration <p>Source: https://www.usp.gv.at/en/steuern-finanzen/weitere-steuern-und-abgaben/kraftfahrzeugsteuer.html</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				-Vehicles with a maximum authorised overall weight of more than 18 tonnes - 1.90 Euro, at most 80 Euro, for trailers at most 66 Euro		
54.	Air Transport Levy	Austria	Per passenger on departure from an Austrian airport depending on the location of the destination airfield	Short haul: EUR 7 Medium haul: EUR 15 Long haul: EUR 35		<ul style="list-style-type: none"> • Paid by every aircraft owner and operator • Must be paid by the end of the calendar month, 15th day of the 2nd month following the calendar month in which the flight took place • Currently applies to the airports of Vienna, Salzburg, Linz, Innsbruck, Klagenfurt and Graz <p>Source: Air Transport Levy Act - <i>FlugAbgG</i> https://www.fccaviation.com/downloads/austrian-air-transport-levy-act.pdf</p>
55.	Eco Taxes on Vehicles	Benin	Vehicles put into circulation after import in Benin, vehicles in transit, tyres and clinker	<p>A small percentage or a flat fee fixed according to the type of vehicle:</p> <ul style="list-style-type: none"> - two and three wheeled motorised vehicles such as motorbikes and tuk-tuks incur an import charge of 300CF, about US\$0.50, - Taxis and small vans: 500CF, just under a dollar 	2004	<ul style="list-style-type: none"> • Introduced to clean up the environment, promote and create permanent resources to strengthen institutional capacity for environmental management, and the protection of the natural resources • Any natural or legal person who carries out sales or purchases of vehicles <p>Source: https://nicholasinstitute.duke.edu/sites/default/files/plastics-policies/2513_TR_Final_Benin_Policy_1.pdf https://www.uncdf.org/article/8091/ecotaxes-on-polluting-goods-channelled-to-eco-friendly-community-adaptation-in-benin</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				- Heavy vehicles: 3,000 CFA or US\$5. - Tyres: 0.5% import charge		
56.	Eco Tax	France	Per passenger travelling on commercial flights only	-At 2.63 € (lower rate) or 20.27 € (higher rate) per passenger traveling to destinations in the European Economic Area (EEA), United Kingdom and Switzerland -At € 7.51 (lower rate) or 63.07 € (higher rate) per passenger traveling to all other destinations	2020	<ul style="list-style-type: none"> • Paid on monthly / yearly basis • Has to be paid while departing from French airport • Added to the existing French solidarity tax to facilitate the reporting and payment of tax • The combined tax rate depends on the class of travel and the passengers final destination <p>Source: https://www.fccaviation.com/regulation/france/e-co-tax</p>
57.	Solidarity Tax	France	Per Departure on carriage from an airport situated on French territory (Metropolitan France, French overseas departments and collectivities) of passengers on board commercial aircraft.	- At 2.63 € (lower rate) or 20.27 € (higher rate) per passenger traveling to destinations in the European Economic Area (EEA), United Kingdom and Switzerland. - At € 7.51 (lower rate) or 63.07 € (higher rate) per passenger traveling to all other destinations	2021	<ul style="list-style-type: none"> • Applies to commercial aircraft operators • Linked together with the French eco tax • The combined tax rate depends on the class of travel and the passengers final destination <p>Source: https://www.fccaviation.com/regulation/france/solidarity-tax</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
58.	Tax on Mobile Sources (Vehicles)	Chile	Levies on the sale of new light and medium-weight motor vehicles,	- Calculated according to a formula that takes into consideration the amount of nitrogen oxide (NOx) emissions, kilometre per litre performance and selling price	2014	<ul style="list-style-type: none"> • A tax on emissions arising from mobile sources • Does not apply to the sale of vehicles used for the transport of passenger vehicle, taxis, trucks, pickup trucks (load capacity up to 2,000 kilos) • Does not levy the sale of tractors and electric cars • Encourage people to buy cars that are more efficient • Served as a good starting point for Chile <p>Source: https://lals.uai.cl/index.php/rld/article/view/63/71</p>
59.	Vehicle and Vessel Tax	China	Determined by number of vehicles, curb weight, net tonnage and hull length 1.Passenger cars, buses and motorcycles -"number of vehicles", in which passenger cars are taxed in different tax bands according to the exhaust volume (Per vehicle) 2.Cargo vehicle, trailers and other vehicles - "curb weight" 3. Motor vessels - "net tonnage" 4.Yachts - "hull length"	Fixed tax rate Tax amount range specified in the Table of Items and Amounts for Vehicle and Vessel Tax 3 RMB to 5400 RMB	2012	<ul style="list-style-type: none"> • Levied on the owner or manager of taxable vehicles and vessels in China • Insurance institution is a withholding agent of this tax <p>Source: Vehicle and Vessel Tax Law of the People's Republic of China http://www.npc.gov.cn/npc/c12488/201102/9ec980013f2b43cbae0a0ec10fc1f7f9.shtml</p>
60.	Eco Tax	Ghana	Per petrol & diesel vehicle	GH ₵ 100	2024	<ul style="list-style-type: none"> • An annual tax • Introduced to foster environmental consciousness • Aims to incentivise the adoption of eco friendly energy sources for vehicle <p>Source:</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						https://www.pulse.com.gh/business/ghana-government-proposes-ghcedi100-annual-eco-tax-on-petrol-and-diesel-vehicles/18pw7vh#:~:text=Pulse%20Ghana%20%3E%20business-.Ghana%20government%20proposes%20GH%E2%82%B5100%20annual%20'Eco%2DTax',on%20petrol%20and%20diesel%20vehicles&text=In%20a%20move%20towards%20fostering,per%20petrol%20and%20diesel%20vehicle.
61.	Environmental Protection Tax (EPT)	Haiti	Levied on new, imported and used vehicles i.e. automobiles, busses, trucks and vans	<p>- 5%: on vehicles valued at less than HTG 35,000 (~\$393)</p> <p>- 5%: on trucks that weigh less than two tons and minibuses with a capacity not exceeding 24 passengers</p> <p>- 10%: on imported used vehicles</p> <p>- 20%: on vehicles valued over HTG 75,000 (~\$842)</p>		<ul style="list-style-type: none"> • An excise tax • Applies to the customs value • Tax exemption applies if capacity accommodates more than 24 passengers • New trucks over 2 tons are also exempt <p>Source: https://www.privacyshield.gov/ps/article?id=Haiti-Import-Tariffs</p>
62.	Tax on Vehicles	Indonesia	On the basis of engine size	Varies between 10 to 125 percent	2009	<ul style="list-style-type: none"> • Known as Low Cost Green Car Policy(LCGC) • A zero- rate applies to cars with engine capacity of 1,200cc (gasoline) and 1,500cc (diesel) on condition they achieve fuel economy of 20km/ litre <p>Source: https://arc-group.com/indonesia-extends-luxury-tax-breaksmall-car-</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>sales/#:~:text=The%20Indonesian%20government%20imposes%20a,%2D125%25%20of%20tax%20percentage.</p> <p>https://www.global-regulation.com/translation/indonesia/2963565/government-regulation-number-41-by-2013.html</p>
63.	Accelerated Capital Allowance Scheme	Ireland	Gas vehicles and refuelling equipment		2019 & 2022	<ul style="list-style-type: none"> Allows deduction of full cost of capital expenditure from taxable profits in the year of purchase of gas vehicles, hydrogen-powered vehicles and eligible refuelling equipment Companies may claim 100% of the capital cost of certain renewable energy plants and machinery against corporate tax in year of purchase <p>Source: Taxes Consolidation Act, 1997 https://www.irishstatutebook.ie/eli/1997/act/39/enacted/en/html</p>
64.	Vehicle Registration Tax (VTR)	Ireland	Percentage of the Open Market Selling Price (OMSP) of the vehicle	<p>-Based on CO2 emission per kilometer</p> <p>- 20 band table</p> <p>-Total effective tax rate ranges from 32% to 108%</p>	2022	<ul style="list-style-type: none"> Charged at first time registration of motor vehicle in Ireland Intended to reward low emission vehicles with reduced tax The dealer will pay VTR and VAT to the revenue <p>Source: https://www.revenue.ie/en/vrt/vehicle-registration-tax/index.aspx</p>
65.	Benefit-in Kind (BIK)	Ireland	Determination of BIK cash equivalent on the use of an employer provider car on both the business mileage and the vehicle's CO2 emission	<p>-Four mileage bands</p> <p>-Four CO2 emissions category of cars</p> <p>-Rate ranges from 9% to 33.75%</p>	2023	<ul style="list-style-type: none"> Any expense incurred by an employer in provision of electric vehicle to its employees and directors on the employers business premises, once all employees and directors can avail of the facility are exempt from the charge to BIK

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
			<p>For company vans, cash equivalent is % of Original Market Value (OMV)</p> <p>For electric cars, there is exemption but with a tampering effect on the vehicle value. Cash equivalent will be based on Original Market Value (OMV) less:</p> <p>€35,000 for 2023 €20,000 for 2024 €10,000 for 2025</p>	<p>8%</p> <p>22.5%</p>		<p>Source: https://www.revenue.ie/en/employing-people/benefit-in-kind-for-employers/what-is-benefit-in-kind/index.aspx</p>
66.	Vehicle Tax/Car Tax	Italy	Per horsepower of vehicle's engine and the region in which the vehicle is registered	<p>-A set rate that is determined by the local government or local tax authority</p> <p>-Varies from region to region</p> <p>- Ranges from EUR 16 to EUR 3290</p>	1999	<ul style="list-style-type: none"> Imposed on cars and other motor vehicles registered in Italy Payable in the region of residence A local tax paid annually <p>Source: https://coceurope.eu/blog/bollo-auto-italia-where-and-how-pay/#:~:text=Calculating%20the%20Italian%20car%20tax,-The%20Italian%20car&text=The%20rate%20varies%20from%20region,is%20%E2%82%AC2.80%20per%20horsepower.</p> <p>https://ec.europa.eu/taxation_customs/tedb/legacy/taxDetail.html;jsessionid=6voQMvV_D-xfNYxWI1KVvxbG5KKOPeALYBxGWLNBvzTHdPhTHHZ!1519060953?id=349/1424159221&taxType=Other%20indirect%20tax</p>
67.	Bonus Malus Scheme	Italy	Polluting cars emitting 160g of CO2 per km	EUR 1100 TO EUR 2500	2019	<ul style="list-style-type: none"> An eco tax Paid annually Anyone purchasing a new car in Italy between 2019 and 2021 can benefit from incentives of up to €6,000 if they choose a

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>model that emits 90 grams of carbon dioxide or less per kilometre</p> <p>Source: https://www.iea.org/policies/8555-bonus-malus</p>
68.	Car Pollution Tax	Lithuania	All owners of car	Up to 100 Euros	2023	<ul style="list-style-type: none"> Will generate an estimated 170 million Euros in revenue to the state annually <p>Source: https://www.lrt.lt/en/news-in-english/19/1549634/lithuanian-cabinet-approves-new-car-pollution-tax</p>
69.	Tax on Motor vehicles	Moldova	Per cm of cylinder volume, depending on type and size of engine	Varies from EUR 0.30 to EUR 1.60		<ul style="list-style-type: none"> An excise tax <p>Source: https://www.oecd.org/env/outreach/EI-country-pilot-Moldova-en.pdf</p>
70.	Clean Car Discount	New Zealand	<p>Vehicles registered in New Zealand for the first time</p> <p>Per kilometre carbon emissions</p>	<p>- a maximum rebate of NZ\$ 7,500 (excluding GST) can be obtained by consumers for new zero-emitting vehicles.</p> <p>- In contrast, consumers will be charged a fee up to NZ\$4,500 (excluding GST) for the new high emitting vehicles</p>	2021	<ul style="list-style-type: none"> Seeks to encourage buyers demand for low-emission vehicles by providing rebates for consumers for zero and low emission light vehicles (e.g., electric vehicles) Requiring also a fee to be paid by consumers for high-emission vehicles (e.g., diesel and petrol utility vehicles) <p>Source: https://www.ev.com/en_gl/tax-alerts/new-zealand-introduces-range-of-new-quasi-taxes-to-combat-climat#:~:text=In%20summary%20the%20proposals%20include,livestock%20and%20fertilizer%20Duse%20thresholds.</p>
71.	Clean Car Standards	New Zealand	On every vehicle imported into New Zealand	- the higher the emission rating the greater the fee	2023	<ul style="list-style-type: none"> An additional charge for motor vehicle importers depending on their annual mix of lower emitting and higher emitting imported vehicles

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				- For vehicles that are below a set standard, the importer receives a credit that can be used to offset fees		<ul style="list-style-type: none"> Seeks to encourage importers to bring cleaner cars into New Zealand <p>Source: https://www.ev.com/en_gl/tax-alerts/new-zealand-introduces-range-of-new-quasi-taxes-to-combat-climat#:~:text=In%20summary%20the%20proposals%20include,livestock%20and%20fertilizer%2Duse%20thresholds</p>
72.	Registration Taxes on New and Second-hand Vehicles	Philippines	Emission of CO2s and on the engine power	<p>1. Newly Acquired Vehicles: Ranges from 0 to 1,100,000 Pesos for CO2 emissions of 138 to 213 and above</p> <p>2. Second Hand Vehicles: Ranges from 5000 to 50000 Pesos for HP 10 to 14 and greater than 14</p>	2020	<ul style="list-style-type: none"> Transportation- related transactions Paid for newly acquired vehicles Paid on re-registration of the second hand vehicles <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
73.	Congestion Tax	Philippines	Every vehicle passing through the congested road	500 Pesos daily	2020	<ul style="list-style-type: none"> Tax on the heavy traffic roads identified by the Metro Manila Development Authority From 7 o'clock in the morning to 6 o'clock in the evening from Monday to Friday Paid on top of the fees that may be imposed by the Local Government Units(LGUs) <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
74.	Congestion Tax	Sweden	Per day, per vehicle entering and exiting central Stockholm and Gothenburg	<p>Stockholm: The maximum amount per day and per vehicle is 135 SEK (during off-peak season, the maximum amount is 105 SEK)</p> <p>Gothenburg: The maximum amount per day and vehicle is 60 SEK.</p>	2005	<ul style="list-style-type: none"> Not charged on public holidays, some days before a public holiday, and during the month of July, except the five first weekdays <p>Source: https://www.transportstyrelsen.se/en/road/road-tolls/Congestion-taxes-in-Stockholm-and-Goteborg/congestion-tax-in-stockholm/hours-and-amounts-in-stockholm/ https://www.transportstyrelsen.se/en/road/road-tolls/congestion-taxes-in-stockholm-and-goteborg/congestion-tax-in-gothenburg/hours-and-amounts-in-gothenburg/</p>
75.	Tax on Air Travel	Sweden	Per passenger	Depends on the final destination of the flight (per country A-Z)	2018	<ul style="list-style-type: none"> Reducing packaging pollution Payable by an air carrier from Swedish airports on aircraft approved for more than ten passengers Children under the age of 2 are exempt <p>Source: Tax on air travel in Sweden Skatteverket</p>
76.	Automobile Tax	Switzerland	On value of vehicle with a unit weight of no more than 1600kg	4%		<ul style="list-style-type: none"> A one- time duty Levied on passenger vehicles as well <p>Source: https://www.bazg.admin.ch/bazg/en/home/information-individuals/road-vehicles-and-watercraft/importation-into-switzerland/vehicles--cars-.html</p>
77.	Heavy Vehicle Charge	Switzerland	On the total weight, emissions level and kilometres driven in Switzerland and the principality of Liechtenstein.	<p>As per form 15.91 and form 15.92</p> <p>Minimum sum per payment is CHF 25</p>		<ul style="list-style-type: none"> Performance related heavy-vehicle fee (LSVA) On transport motor vehicles and trailers with a total weight of over 3.5 tonnes, that are used for carriage of goods and are licenced in Switzerland and abroad.

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<ul style="list-style-type: none"> • Lump-sum Heavy Vehicle Charge (PSVA) Applicable on heavy- passenger vehicles, campervans, motorhomes and caravans, coaches, buses, tractors and motor carriages, motor vehicles of fun fairs and circus and other motor vehicles for the carriage of goods with a maximum speed of 45 km/h <p>Source: https://www.bazg.admin.ch/bazg/en/home/information-individuals/documents-for-travellers-and-road-taxes/heavy-vehicle-charge--performance-related-and-lump-sum-.html https://www.campinginterlaken.ch/application/files/2215/8980/9273/Factsheetheavyweightmotorhomes.pdf</p>
78.	Motor Vehicle Tax	Switzerland	On the basis of cubic-capacity, horse power, gross vehicle weight, unladen weight, CO ² emissions or a combination of these	Varies from Canton to Canton Bern: CHF 240 for first 1000 kg of weight and every additional 1000 kg is taxed at 14% less than the previous tax rate		<ul style="list-style-type: none"> • Levied on each registered vehicle i.e. car, scooters, motorcycles, quad bikes, mopeds, coaches, minivans, motor homes, trucks, tractors and trailers • Levied on a yearly basis • Most cantons have a preferential rate for energy- efficient vehicles <p>Source: https://en.comparis.ch/carfinder/autofahren/motorfahrzeugsteuer</p>
79.	Environmental Levy on Motor Vehicles	Uganda	Per imported motor vehicle that is 8 years old or older	20% of the value of vehicle as determined for customs duty purposes	2018	<ul style="list-style-type: none"> • Charged on every person who imports motor vehicles <p>Source: https://taxsummaries.pwc.com/uganda/corporate/other-</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						taxes#:~:text=Environmental%20levies%20are%20charged%20on,determined%20for%20customs%20duty%20purposes
Category 7 : Waste						
80.	Contaminated Site Contribution (Landfill tax)	Austria	Weight of Commercial dumping or depositing of waste & incineration of garbage expressed in tonnes	For per tonne of waste and part thereof for disposal on a landfill - from EUR 9.20 to EUR 29.80 For per tonne of incineration and part thereof in an incineration or co-incineration plant - from EUR 7.00 to EUR 8.00	1990 and 2002	<ul style="list-style-type: none"> • A levy amended in 2002 • Paid by the owner and operator of landfill site • Must be paid by the 15th of the 2nd calendar month following the calendar quarter <p>Source: Waste Management Amendment Act 2002 https://faolex.fao.org/docs/pdf/aut169909.pdf</p>
81.	Landfill Tax	Philippines	Annually by Landfill manager, or owner, or operator	ISO accredited: 30,000 Pesos Other: 50,000 Pesos	2020	Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
82.	Waste Disposal Tax/Landfill Tax	Italy	Per tonne of waste, differentiated by type, quality, and conditions of delivery	Ranges between EUR 5.12 and EUR 25.82 in different regions	1996	<ul style="list-style-type: none"> • Introduced to promote separate collection and to support recycling and energy recovery plants • First step to regulate waste management • Structured around 4 categories: (1) Urban waste, (2) Inert waste, (3) Non hazardous special waste and (4) Hazardous special waste • Tax level shall be established by the region

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						Source: https://environment.ec.europa.eu/system/files/2021-10/Italy.pdf
83.	Landfill Tax	Greece	Per tonne of untreated waste by citizens and private companies via electricity bills	€ 15/tonne in 2021, increasing annually by € 5/tonne & up to € 35/tonne by 2025	2020	Source: https://environment.ec.europa.eu/system/files/2021-10/Greece_0.pdf
84.	Landfill Tax	United Kingdom	Per tonne of waste	Two rates depending on the type of waste: 1.A standard rate of £ 98.60 per tonne on active Waste 2.A lower rate of £3.15 per tonne on inactive waste	1996	<ul style="list-style-type: none"> Was introduced to encourage environment friendly waste management Owner and operator of landfill site are liable to pay this tax VAT is charged Source: The Landfill Tax Regulations 1996 https://www.legislation.gov.uk/ukxi/1996/1527/contents/made
85.	Incineration Tax	Philippines	Per metric ton by the operator of incineration activity	500 Pesos	2020	Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
86.	Tax on Plastic Packaging	Romania	Per kilogram of the difference between the quantities of plastic packaging waste corresponding to the minimum national recovery /recycling/incineration objectives and the quantities of packaging waste that enters plants for recycling or energy recovery	RON 2 (approx. EUR 0.4)	2006	<ul style="list-style-type: none"> Amended in 2023 Source: https://www.roedl.com/insights/plastic-tax/romania-eu-green-deal#:~:text=In%20addition%2C%20an%20ecotax%20of,zipper%20bags%20for%20food%20storage)
87.	Non-compliance Tax (Plastic Tax)	Philippines	Failure to comply in prohibiting the use of plastic bag	500 Pesos	2020	<ul style="list-style-type: none"> Paid by every person or entity on failure to comply with any existing laws, rules, regulations or ordinances

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
88.	Tax on Plastic Bags used for transport	Romania	Per piece of plastic bag	RON 0.15 (approx. EUR 0.03)	2006	<ul style="list-style-type: none"> Applied to all plastic bags used for transport Bags for household use are exempt Tax is due at each sale of shopping bag Source: https://www.roedl.com/insights/plastic-tax/romania-eu-green-deal#:~:text=In%20addition%2C%20an%20ecotax%20of,zipper%20bags%20for%20food%20storage).
89.	Extended Producer Responsibility (EPR) Fee	Hungary	<p>First placing of circular products including their packaging on the market in Hungary produced abroad by the importing company, by the domestic producers & manufacturers of circular products and companies using circular products imported from for their own use</p> <p>Proper management of circular waste(Assumption of the financial responsibility for the costs of collection and disposal of specific types of waste generated by their products)</p>	<p>EPR rates are significantly higher than green tax rates</p> <ol style="list-style-type: none"> Paper and Card Boards: HUF 173/kg Screens and Monitors: HUF 362 Large machinery: HUF 124 	2023	<ul style="list-style-type: none"> Producers or first domestic distributors have to assume the financial responsibility for the costs of collection and disposal of specific types of waste generated by the products Paid on quarterly basis Source: https://vatcompliance.co/epr-in-hungary/ https://marosavat.com/hungary-introduced-epr-obligation-1-july-2023/

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
90.	Environmental Product Levy/Environmental protection fee	Hungary	Customs tariff number and weight of listed products including packaging products and other plastic products	-HUF 57/kg (approximately EUR 0.16) for plastics in general -HUF 500/kg (approximately EUR 1.4) for biodegradable plastic bags -HUF 1900/kg (approximately EUR 5.30) for plastic packaging bags -Levy for packaging varies between HUF 19/kg (approximately EUR 0.05) and HUF 57/kg (approximately EUR 0.16) based on the material	2011	Source: Act No. LXXXV of 2011 on environmental protection fee. https://www.irishstatutebook.ie/eli/1997/act/39/enacted/en/html
91.	Special Tax on Non-reusable (single-use) Plastic Containers	Spain	Amount of non-recycled plastic contained in products within the scope of the tax expressed in kilograms	EUR 0.45 per kg	2023	<ul style="list-style-type: none"> • Indirect tax • The manufacture, import or intra-community acquisition of products give rise to taxable event here Source: Law 7/2022, of 8 April, on Waste and Contaminated Soil for A Circular Economy https://www.boe.es/eli/es/l/2022/04/08/7
92.	Eco Taxes on Disposable Plastic Packaging	Benin	On the value of disposable plastic packaging	1%	2004	<ul style="list-style-type: none"> • Introduced to clean up the environment, promote and create permanent resources to strengthen institutional capacity for environmental management, and the protection of the natural resources

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<ul style="list-style-type: none"> Any natural or legal person who carries out sales or purchases of disposable plastic packaging Has to be deposited on the 10th of the month following that of collection <p>Source: https://nicholasinstitute.duke.edu/sites/default/files/plastics-policies/2513_TR_Final_Benin_Policy_1.pdf https://www.uncdf.org/article/8091/ecotaxes-on-polluting-goods-channelled-to-eco-friendly-community-adaptation-in-benin</p>
93.	Environmental Levy on Beverage Containers	Guyana	Per unit of non-returnable metal, plastic or glass of any alcoholic or non-alcoholic beverage imported into Guyana or manufactured locally	\$10.00	1995	<ul style="list-style-type: none"> Amended in 2017 The importer, local manufacturer or producer of any alcoholic or non-alcoholic beverage are the persons to pay this levy <p>Source: https://www.gra.gov.gy/environmental-levy/#:~:text=In%20accordance%20with%20Section%207A,into%20Guyana%20or%20manufactured%20locally.</p>
94.	The Plastic Bag Levy	Ireland	Per plastic bag by retailer	€0.22 per plastic bag	2002	<ul style="list-style-type: none"> Levy charged by retailer at points of sale <p>Source: https://www.sdcc.ie/en/services/environment/recycling-and-waste/waste-regulations/plastic-bag-levy/#:~:text=The%20Plastic%20Bag%20Levy%20was,meats%20and%20certain%20other%20products.</p>
95.	Levy on Plastics	Ghana	On the cost insurance and freight value of plastics at the point of import, or on the ex-factory price of plastics	10%	2013	<ul style="list-style-type: none"> An excise duty Levied on both virgin plastic materials and plastics (polythene bags, plastic packaging materials)

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>Source: https://www.wacaprogram.org/sites/waca/files/knowdoc/Ghana%20plastic%20country%20brief.pdf</p>
96.	Product Tax on Plastic Packaging	Moldova	Per item on plastic packaging of ready products that is set in absolute values	Between EUR 0.05 and 0.2	2009	<ul style="list-style-type: none"> • Dairy products are exempted <p>Source: https://www.oecd.org/env/outreach/EI-country-pilot-Moldova-en.pdf</p>
97.	Packaging Tax	Slovenia	Per environmental pollution unit of all kinds of packing materials and for grave candles	1. Per Unit: 0.0017 EUR plus 2. Annual Compensation: 33.38 EUR		<ul style="list-style-type: none"> • Packers, acquirers(including importers) of packaged goods and producers and acquirers of packaging not intended for packaging are the taxpayers • Exempt if the annual amount of packaging does not exceed 15,000 kg • But not exempt if packaging is made of polyvinyl chloride, in case of grave candles or plastic carrier bags <p>Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED3967</p>
98.	Eco-tax on Plastics	Morocco	On sales , ex-factory sales and import of plastic and synthetic materials as well as products made thereof	1.5% ad valorem on sales	2014	<ul style="list-style-type: none"> • Amended in 2016 • Applicable on sale, manufacture and import of plastics or products made of plastic materials • 39 categories of the specific materials and products of Harmonised System Classification(HSC) <p>Source: https://www.environnement.gov.ma/fr/composant/content/article?id=633:l-ecotaxe-au-service-du-developpement-de-la-filiere-de-recyclage-du-plastique#:~:text=C'est%20dans%20ce%20cadre,1%2C5%25%20ad%20valorem.</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
99.	Tax on Plastic Carrier Bags	Sweden	On manufacture, import and receives such from another EU country	- 30 öre per plastic carrier bag if the wall thickness of the plastic carrier bag is less than 15 micrometers and the volume is a maximum of 7 liters, for example fruit and vegetable bags in the grocery store - Otherwise, the tax is SEK 3 per plastic carrier bag.		<ul style="list-style-type: none"> 39 categories of the specific materials and products of Harmonised System Classification(HSC) <p>Source: https://www.skatteverket.se/foretag/skatteochavdrag/punktskatter/plastbarkassar.4.7eada0316ed67d72824444.html</p>
100.	Waste Electrical and Electronic Equipment Tax (EEE)	Slovenia	Per environmental pollution unit of portable batteries and accumulators etc.	1. Per environmental unit Unit: 0.0083 EUR plus 2. Annual Compensation: 33.38 EUR		<ul style="list-style-type: none"> 12 categories of EEE - different units of pollution List of EEE includes about 470 tariff codes of EEE Producers and acquirers (including importers) of EEE are the taxpayers Exempt if an annual amount of EEE is less than 1,500 kg <p>Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED3932</p>
101.	Fees for Electrical and Electronic Equipment Waste Permits	Tanzania	Any person intending to carry business related to electrical & electronic waste management	1- Application fees for each permit (Collection, Transportation, Storage, Operating Dismantling/Assembling/Refurbishing/ Recycling or Disposal Facility): 50,000	2021	<ul style="list-style-type: none"> Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency Non refundable fees <p>Source: https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				2- Collection (a) Collection of more than ton: 5,000,000 3- Transportation (a) Transportation of more than 1 ton: 5,000,000 4- Storage: 5,000,000 5- Operating Dismantling/Assembling/Refurbishing/Recycling or Disposal Facility): 5,000,000 6- Export of e-waste: 3% of export value or TZS 30,000 per tonne per consignment 7- Import: 7,500 per tonne per consignment		
102.	Eco-Levy on E-waste	Ghana	On locally manufactured as well as on import of new and used EEE	Air Conditioning Machine: EUR 7.79 Refrigerators and Freezers: EUR 7.79 Dish Washing Machines: EUR 1.38	2018	<ul style="list-style-type: none"> • Introduced to control unregulated recycling and dumping of e-waste • Importers are exempt from levy, if the imported equipment can be used for recycling purposes • In 2022, imposed on additional 300 products

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				A Plough: EUR 1.38 Hand held drill: EUR 2.9		Source: http://www.epa.gov.gh/epa/sites/default/files/downloads/publications/Hazardous%20and%20Electronic%20Waste%20Control%20and%20Mgt%20Act%20917.pdf
103.	Levy on E-waste	Hong Kong	Per unit of waste electrical and electronic equipment (WEEE)	- HK\$15 per item for computers, printers and scanners - HK\$45 for monitors - HK\$125 for washing machines		Source: https://research.hktdc.com/en/article/MTQ2MzA0MzI3MA#:~:text=Despite%20the%20minimal%20recycling%20levy,agreed%20time%20with%20the%20clients
104.	Environmental Protection Tax on Solid Waste	China	Amount of solid waste	Combination of statutory rate and authorised rate	2018	Source: https://www.china-briefing.com/news/china-environmental-protection-tax/#:~:text=On%20January%201%2C%202018%2C%20the,for%20the%20past%2040%20years.
105.	Beverage Can Tax	Norway	Per bottle or can/per packaging unit	-Two different taxes: 1. Basic Tax: NOK 1.23 2. Environmental Tax: Cans - NOK 5.99 Recyclable bottles – NOK 3.62	1999	<ul style="list-style-type: none"> Environmental tax lessens in line with the return rate, starting with 25% return rate and at 95% return rate, it ceases completely Source: https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/excise-duties/about-the-excise-duties/beverage-packaging/
106.	Waste Collection Charges	Netherlands	As per number of people living in the households for disposal of household waste	-Single-person households: €344 -Multi-person households €459		<ul style="list-style-type: none"> Paid by tenants and owner occupiers For the collection and disposal of household waste

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>Source: https://www.amsterdam.nl/en/municipal-taxes/waste-collection-charge/</p>
107.	Pay-as-you-throw Schemes (PAYT)	Philippines	On dumping waste	Organic Waste: P500 Biowaste: P300 Other waste: P800	2020	<ul style="list-style-type: none"> • Paid by any person dumping waste <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
108.	Local Main Drainage and Refuse Collection Tax	Spain	Per year by both residents and non-residents	-Amount Varies from area to area -Between EUR 200 to 250 -Property having garage: EUR 18 is added to above rate		<ul style="list-style-type: none"> • Has to be paid by every property owner to cover the collection of rubbish and drainage maintained by local authorities • Every 3 or 6 months <p>Source: https://propertytaxspain.com/drainage-refuse-tax#:~:text=This%20tax%20is%20paid%20to,a%20the%20local%20Town%20Hall.</p>
109.	Environmental Remediation for Deposit or Storage of Waste	Mexico	Per ton of waste deposited or stored in public or private landfills	MXN 100	2023	<ul style="list-style-type: none"> • Required to be paid by individuals, legal entities and economic units by themselves or through intermediaries, which deposit or store waste in public or private landfills located in state of Guanajuato. <p>Source: https://www.globalcompliancenews.com/2023/02/23/https-insightplus-bakermckenzie-com-bm-tax-mexico-ecological-taxes-in-the-state-of-guanajuato-effective-fiscal-year-2023-02152023/</p>
110.	Waste Disposal Tax	Slovenia	Per kg of waste	1. Inert Waste: EUR 0,0022 2. Hazardous Waste: EUR 0,022 3. Non-hazardous Waste: EUR 0,011		<ul style="list-style-type: none"> • Has to be paid by the landfill operators for waste put on industrial and public dumping grounds <p>Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED6555</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
111.	Pneumatic Tyres Tax	Slovenia	Per environmental pollution unit of tyres and retreaded tyres	2. Per Unit: 0.0054 EUR plus 2. Annual Compensation: 33.38 EUR		<ul style="list-style-type: none"> Have determined tariff codes of tyres as well as pollution units Taxpayers are producers, acquirers (including importers) of tyres and producers of retreaded tyres <p>Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED3928</p>
112.	Waste Tax	Switzerland	Unsorted waste volume of trash bags	Varies from Canton to Canton. CHF 1.94 in Vaud	1975	<p>Source: https://www.sciencedirect.com/science/article/abs/pii/S0921800921003736#:~:text=The%20waste%20tax%20is%20volume,rel%20on%20district%20level%20regressions</p>
113.	Environmental Pollution Fees	Russia	Per tonne of waste disposal i.e. Class I wastes (extremely hazardous), Class II wastes (very hazardous), Class III wastes (moderately hazardous), and Class IV wastes (lowly hazardous)	<p>Class I wastes (extremely hazardous) – RUB 4643.7</p> <p>Class II wastes (very hazardous) – RUB 1990.2</p> <p>Class III wastes (moderately hazardous) – RUB 1327</p> <p>Class IV wastes (lowly hazardous) – RUB 663.2</p>	2018 & 2021	<ul style="list-style-type: none"> Organisations that generate wastes and perform waste disposal operations are required to pay environmental pollution fees <p>Source: https://www.pravsky.com/russia-updated-environmental-pollution-fee-rates</p>
114.	Fees for Hazardous Waste	Tanzania	Any person intending to carry business related to hazardous waste management	1- Application fees for each permit (Collection, Storage, Transportation, Operating	2021	<ul style="list-style-type: none"> Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency Non-refundable fees <p>Source:</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				<p>Treatment/Recovery /Recycling/ Disposal Facilities):50,000</p> <p>2- Collection (a) Collection of more than 5 tonnes: 5,000,000 per permit (b) Collection of more than 1,000 litres 3,000,000 per Permit</p> <p>3- Transportation (a) Transport of more than 5 tonnes 5,000,000 per permit (b) Transport of more than 1,000 litres 3,000,000 per permit</p> <p>4- Collection and transportation (a) Collection and transportation of hazardous waste up to 5 tonnes 1,000,000 per permit (b) Collection and transportation of hazardous waste up to 1,000 litres 1,000,000 per permit</p>		<ul style="list-style-type: none"> • https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				<p>5- Storage Facility Storage of above 5 tons or above 1,000 litres: 5,000,000 per Permit</p> <p>6- Disposal/Recycling/Treatment Sites Recycling, Reuse and Recovery facility: 5,000,000 per permit Treatment facility 5,000,000</p> <p>7- Export of hazardous waste: 3% of export value or TZS 30,000 per tonne per consignment</p> <p>8- Import of hazardous waste: 7,500 per tonne per consignment</p>		
115.	Fees For Health Care Wastes	Tanzania	Any person intending to carry business related to health care waste management	1- Application fees for each permit (Collection, Transportation, Operating Disposal Facility): 50,000	2021	<ul style="list-style-type: none"> • Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency • Non refundable fees <p>Source:</p> <ul style="list-style-type: none"> • https://www.nemc.or.tz/uploads/publications/sw-1645446807-

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				2- Collection: 1,500,000 3- Transportation from generation point to disposal facility: 1,500,000 4- Operating Disposal facility (EIA mandatory): 1,500,000		FEES%20AND%20CHARGES REGULATIONS,%202021.pdf
116.	Fees For Solid Waste Permits	Tanzania	Any person intending to carry business related to solid waste	1- Application fees: 50,000 2- Collection: 200,000 3- Transportation: 200,000 4- Disposal: 200,000 5- Transfer station: 200,000	2021	<ul style="list-style-type: none"> Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency Non refundable fees Source: <ul style="list-style-type: none"> https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf
Category 8 : Water						
117.	Sewer Charges	Netherlands	Per residential property, house boat and business premises	A flat fee/fixed rate: EUR 160.43	2023	<ul style="list-style-type: none"> Paid annually by the owners of residential properties, house boats and business premises 7 tax rate brackets for high-volume users Source: https://www.amsterdam.nl/en/municipal-taxes/sewer-charges/#:~:text=Sewerage%20charges%20for%20property%20owners,residence%2C%20boat%20or%20premises

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
118.	Waste Water Discharge Tax	Slovenia	Sum of the pollution units	26.4125 Euros per pollution unit		<ul style="list-style-type: none"> Payable on direct or indirect discharge of waste water or waste water discharge into public sewers <p>Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED6149</p> <ul style="list-style-type: none">
119.	Tax on Water Abstraction	France	Volumetric (metered) for categories of users (Agriculture, domestic, industrial, energy production, hydro power & others)	-Different for all categories of users -Depends on water apportionment area according to hydrogeological circumstances		<p>Source: https://www.oecd.org/agriculture/topics/water-and-agriculture/documents/oecd-water-policies-country-note-france.pdf</p>
120.	Environmental Protection Tax on Water Pollution	China	Per pollutant equivalent number of taxable water pollutants Three Indicators: 1.Quantity of pollutant discharged (4 methods), 2.Pollutant equivalent amount (amount of pollutant emissions equivalent to one pollution equivalent- A Schedule) 3.Pollutant equivalent number (dividing the quantity of pollutant discharged by the pollutant equivalent amount)	1.4 RMB to 14 RMB	2018	<ul style="list-style-type: none"> Paid on quarterly basis The day when the taxpayer discharges taxable pollutants <p>Source: https://www.china-briefing.com/news/china-environmental-protection-tax/#:~:text=On%20January%201%2C%202018%2C%20the,for%20the%20past%2040%20years.</p>
121.	Tax on Emission of Water Pollutants	Mexico	Each cubic meter effected	1.10	2022	<ul style="list-style-type: none"> Payable on monthly basis Required to be paid by the persons and economic units that, by themselves or through intermediaries, deposit, dispose or discharge any polluting substances into the water indicated in the law within the state of Nuevo Leon

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
						Source: https://basham.com.mx/en/environmental-taxes-in-the-state-of-nuevo-leon-as-of-january-1st-2022/
122.	Water Authority Tax	Netherlands	Per House for maintaining dykes and waterways as well as for water management and water purification	Fixed amount of EUR 123.29		<ul style="list-style-type: none"> • Paid annually • Applies on residents of Amsterdam Source: https://www.amsterdam.nl/en/municipal-taxes/water-authority-tax/
123.	Environmental Pollution Fees	Russia	Per tonne discharge of polluting substances into water bodies i.e. Barium, benzopyrene, dichloroethane and petrochemicals	Barium – RUB 850 Benzopyrene – RUB 73553403 1,2-dichloroethane – RUB 7355.9 Petrochemicals – RUB 14711.7	2018 & 2021	<ul style="list-style-type: none"> • Organisations that discharge wastewater into water bodies are required to pay environmental pollution fees Source: https://www.pravsky.com/russia-updated-environmental-pollution-fee-rates
124.	Environmental Remediation Tax for the Emission of Pollutants into Soil, Subsoil and Water	Mexico	1. Each 100 square meters affected with polluting substances by those that deposit or discharge polluting substances into the soil and sub soil within the state of Guanajuato 2. Each cubic meters affected in wastewater with polluting substances by those that deposit or discharge polluting substances into the water within the state of Guanajuato.	Two Tax Rates: 1. Soil and sub-soil: MXN 25 2. Water: MXN 100	2023	<ul style="list-style-type: none"> • Payable on monthly basis • Those that deposit, dispose or discharge polluting substances into the soil, subsoil and water are liable to pay this tax Source: https://www.globalcompliance.com/2023/02/23/https-insightplus-bakermckenzie-com-bm-tax-mexico-ecological-taxes-in-the-state-of-guanajuato-effective-fiscal-year-2023-02152023/
Category 9 : Residuals						

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
125.	Environmental Protection Tax on Noise Pollution	China	Each decibel number that exceeds the national standard	Combination of statutory rate and authorised rate	2018	<p>Source: https://www.china-briefing.com/news/china-environmental-protection-tax/#:~:text=On%20January%201%2C%202018%2C%20the,for%20the%20past%2040%20years.</p>
126.	French Noise Tax	France	Per departure on commercial and non-commercial aircraft taking off from any of the 10 most busiest French airports	Tax Rate ranges from EUR 0.0 to EUR 75.00		<ul style="list-style-type: none"> • Tax calculated as specified in the aircraft's noise certificate as per its certified noise performance <p>Source: https://www.fccaviation.com/regulation/france/noise-tax</p>
127.	Fees For Noise Permits	Tanzania	Per hour on percentage (%) Of excess noise level by any person intending to carry business related to noise	<p>1- Application fee: 50,000</p> <p>2- 1%-50% above the allowable standards: 300,000</p> <p>3- 50.1%-75% above the allowable Standards: 400,000</p> <p>4- Above 75% above the allowable standards: 500,000</p>	2021	<ul style="list-style-type: none"> • Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency • Non refundable fees <p>Source: https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf</p>
128.	Fees For Vibration Permits	Tanzania	Any Person intending to carry business related to vibrations	<p>1 Excessive whole body vibration: 2,000,000 TZS for day and 4,000,000 TZS for night</p> <p>2 Excessive hand arm vibration: 2,000,000 TZS for</p>	2021	<ul style="list-style-type: none"> • Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency • Non refundable fees <p>Source: https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				day and 4,000,000 TZS for night 3 Excessive ground vibration at sensitive sites: 2,000,000 TZS for day and 4,000,000 TZS for night 4 Excessive Subsonic vibration or Air over: 2,000,000 TZS for day and 4,000,000 TZS for night		
129.	Environmental Remediation Tax for the Emission of Polluting Gases	Mexico	Per ton of CO2 emitted	MXN 250	2023	<ul style="list-style-type: none"> • Required to be paid by individuals, legal entities and economic units residing in state of Guanajuato that have facilities or fixed sources whose activities generate emissions in and aggravating manner the territory of the state of Guanajuato • Obligation to pay tax arises at the time they make aggravating emissions into the atmosphere <p>Source: https://www.globalcompliancenews.com/2023/02/23/https-insightplus-bakermckenzie-com-bm-tax-mexico-ecological-taxes-in-the-state-of-guanajuato-effective-fiscal-year-2023-02152023/</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
130.	Volatile Organic Compound Tax	Slovenia	Per environmental pollution unit of paints, varnishes and products for lacquering motor vehicles	1.Per Unit: 0.001 EUR plus 2. Annual Compensation: 400 EUR		<ul style="list-style-type: none"> Producers and acquirers from EU countries or from third countries are the taxpayers Has to be paid if their annual quantity of acquired or produced paints, varnishes and products for lacquering motor vehicles exceeds 150 kg <p>Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED4125</p>
131.	Environmental Taxes on Harmful Products	Moldova	On 19 harmful product categories i.e. chewing gum, tobacco, gasoline, fertilizers, heavy-duty fuels, ozone depleting organic chemical substances, paints, lubricants, pesticides, rubber containing products, plastic packaging, paper, asbestos-containing products, batteries, glass fibre products, lead-containing products, discs, electric bulbs and used motor vehicles	As a percentage of product price which ranges from 0.5% to 3.0%	2003	<ul style="list-style-type: none"> Apply to natural persons and legal entities importing such products and putting those in the domestic market <p>Source: https://www.oecd.org/env/outreach/EI-country-pilot-Moldova-en.pdf</p>
132.	Tax on Emission of Pollutants into the Atmosphere	Mexico	Each ton or fraction thereof of particles emitted i.e. (i) smaller than 10 micrometers; (ii) smaller than 2.5 micrometers; (iii) total suspended particles; (iv) nitrogen oxides; and (v) sulphur dioxide	2.79	2022	<ul style="list-style-type: none"> Payable on monthly basis Paid by the persons and economic units that have facilities or fixed sources which develop activities that generate pollutant emissions within the state of Nuevo Leon <p>Source: https://basham.com.mx/en/environmental-taxes-in-the-state-of-nuevo-leon-as-of-january-1st-2022/</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
133.	Tax on Emission of Pollutants in the Subsoil and /or Soil	Mexico	Each milligram or kilogram of pollutant for each 100 square meters of affected land	1.10	2022	<ul style="list-style-type: none"> • Payable on monthly basis • Required to be paid by the persons and economic units that, by themselves or through intermediaries, deposit, dispose or discharge any polluting substances in the subsoil and/or soil within the state of Nuevo Leon <p>Source: https://basham.com.mx/en/environmental-taxes-in-the-state-of-nuevo-leon-as-of-january-1st-2022/</p>
134.	Excise duty on Chemicals in Certain Electronic Goods	Sweden	Per kilogram and per item	White goods: 12,02 SEK Other electronic products: 174,90 SEK Tax rate cap: 534,53 SEK per item.	2017	<ul style="list-style-type: none"> • Aims to reduce the occurrence and spread of, and exposure to, dangerous chemicals in people's homes • Electronic goods that are subject to excise duty on the chemicals they contain are defined using Combined Nomenclature (CN) classification codes • The Combined Nomenclature is a tool for classifying goods, set up to meet the requirements of the Common Customs Tariff and the EU's external trade statistics • The CN code that applied on 1 January 2022 will be used to assess whether excise duty is payable on electronic goods <p>Source: Tax on chemicals in certain electronics Skatteverket</p>
135.	The General Tax on Polluting Activities (TGAP)	France	Per tonne and per kilogram of: waste, harmful emissions, wasted oils, detergents, extracted resources etc. by the companies with polluting activities	-Per tonne of waste: from € 7.5 to € 36.0 -Per tonne of atmospheric emissions of	1999	<ul style="list-style-type: none"> • Aims at improving the incentive to protect environment • Paid by the person who supplies for the 1st time after the domestic manufacturing or who provides the supply on the internal market after the purchase, importation, or

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				<p>polluting substances: € 38.11</p> <p>-Per tonne of waste oil production: € 38.11</p> <p>-Per tonne of release for consumption and supply on the domestic market of natural mineral grains: € 0.09.</p> <p>-Per tonne of release for consumption and supply on the domestic market of preparations for soap powders and fabric softeners: from € 71.65 to € 86.90</p> <p>-Per tonne of release for consumption and supply on the domestic market of anti-parasite products for agricultural use: from € 0 to € 1,676.94</p> <p>-Licence to industrial and business establishments to operate which present particular environmental risks:</p>		<p>manufacturing in another member state, or who sells these consumer goods</p> <ul style="list-style-type: none"> • Retailing on the domestic market gives rise to taxable event <p>Source: Customs code Title X: Taxes falling under customs tax missions (Articles 265 B to 285k) https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000042910917/</p>

Sr.	Measure	Country	Tax Base	Tax Rate	Year of Imposition	General Remarks
				from € 442.10 to € 2,225.76 -Per kilogram of contribution to the financing of unwanted printed paper collection: € 0.15		
136.	Green Fund Levy	The Republic of Trinidad and Tobago	On income of every company in a year of income	0.075%	2002	<ul style="list-style-type: none"> • Introduced to provide resources throughout the country to carry out environmental projects initiated by communities, NGOs and private sector • Bushfires and pollution events provided motivation for the creation of this fund <p>Source: https://www.cbd.int/doc/nbsap/finance/CaseStudy-GreenFund_Trinidad-Tobago_Nov2001.pdf</p>
137.	Fees for Ozone Depleting Substances	Tanzania	Any Person intending to carry business related to ozone depleting substances	1. Application for license: 50,000 TZS 2. Import license: 500,000 TZS 3. Export license: 300,000 TZS 4. Transfer of permit: 100,000 TZS 5. Renewal of permit: 50,000 TZS 6. End user declaration: 10,000 TZS 7. Certification of business: 100,000 TZS	2021	<ul style="list-style-type: none"> • Fees shall be payable in Tanzanian Shillings or in its equivalent convertible currency • Non refundable fees <p>Source: https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES_REGULATIONS,%202021.pdf</p>