

Inventory of select environmental taxes and other measures

Final Paper by the UN Committee of Experts on International Cooperation in Tax Matters

(Advance Unedited Version)

At its Twenty-third Session in October 2021, the UN Tax Committee established the Subcommittee on Environmental Taxation. The Subcommittee is mandated to:

- Produce practical guidelines on targeted, additional, and emerging issues in the area of carbon taxation, which are not covered or fully developed in the Handbook on Carbon Taxation for Developing Countries. These guidelines could initially be released as stand-alone materials, and later be assembled in a publishable format. Relevant issues might include: (i) the interactions of a carbon tax with other environmental and environmentally-related taxes, (ii) the role of a carbon tax in a broader fiscal reform, including the consideration of distributional effects; and (iii) in collaboration with the Extractive Taxation Subcommittee (if one is created), work on practical tax policies/measures/incentives with the potential to accompany countries' efforts in transitioning from fossil fuel energy to renewable sources.
- Pay particular attention to the needs and priorities of, and the barriers faced by, developing countries, and report on relevant cases of current country practices, policy considerations and administrative issues.
- Work on any additional relevant environmental taxation issues as requested by the Committee.

During its mandate, the Subcommittee engaged in five workstreams, as follows: Workstream 1: The interaction of carbon taxation with other national measures; Workstream 2: The role of carbon taxes and other measures in supporting energy transition; Workstream 3: The interaction between carbon taxes and carbon offset programs; Workstream 4: Border carbon adjustment measures and how developing countries can avoid undesired spillover effects from their implementation by other jurisdictions; and Workstream 5: Environmental tax measures other than carbon taxes that are relevant for developing countries.

This document constitutes the Appendix to the main paper of Workstream 5 on “*Environmental taxation (other than carbon taxes)*”. Both the main paper and this appendix were approved by the Committee at its Twenty-ninth session in October 2024. The advance unedited version of the main paper of Workstream 5 is available on the Committee's [webpage](#).

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Introduction

As outlined in the preceding sections of the paper on “*Environmental Taxation (Other than Carbon Taxes)*”¹, 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 – 7 of that paper focus 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 have been the subject of debate in academic literature and within various multilateral organizations, such as the Organisation for Economic Co-operation and Development (OECD) and the EU Commission. These terms can carry different meanings depending on the context².

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 “*Environmental Taxation (Other than Carbon Taxes)*”, 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.

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 nine categories i.e. air, agriculture, 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.

Note: This paper was finalized and approved by the UN Tax Committee in October 2024. It includes data, examples, legal references, and source materials current at the time of drafting. While some developments may have occurred since then, the measures and country examples remain relevant for informing countries exploring the design and implementation of environmental taxes and similar instruments. The list provided is illustrative and not intended to be exhaustive.

¹ The advance unedited version of the main paper of Workstream 5 is available on the Committee’s [webpage](#).
² 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.

Inventory of Select Measures from Around the Globe

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
Category 1 : Agriculture						
1.	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 5 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>
2.	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>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
Category 2 : Air						
3.	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/lega</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						cy/taxDetail.html;jsessionid=pEMQKJ1P5g314aQzG-L-3opme7RgWPvSRldobn_Jigcvnn5HQEZ_!1519060953?id=361/1424159221&taxType=Other%20indirect%20tax
4.	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>
5.	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>
6.	Nitrous Oxides (NOx) Tax	Norway	Per kilogram emissions of nitrous oxides (NOx) 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 <p>Source: https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/excise-duties/about-</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						the-excise-duties/nox/#:~:text=The%20excise%20duty%20applies%20to,of%20more%20than%2010%20MW
7.	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>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
8.	Environmental Pollution Fees	Russian Federation	Per tonne emission of polluting substances i.e. nitrogen dioxide, nitrogen oxide, suspended particles PM10, suspended particles PM 2.5, and black coal dust	<ul style="list-style-type: none"> • Nitrogen Dioxide – RUB 138.8 • Nitrogen Oxide – RUB 93.5 • Suspended Particles PM10 – RUB 93.5 • Suspended Particles PM 2.5 – RUB 182.4 • Black Coal Dust - RUB 61 	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>
Category 3 : Biodiversity						
9.	Farmland Occupation Tax	China	Per square meter area of arable farmland used to construct buildings and structures for other	<ul style="list-style-type: none"> • For areas where the per capita farmland does not exceed 1 mu (in terms of 	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

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			non-agricultural construction purposes	<p>counties, autonomous counties, cities not divided into districts or municipal districts): 10 to 50 RMB per square meter</p> <ul style="list-style-type: none"> • For areas with per capita farmland of more than 1 mu but less than 2 mu - 8 to 40 RMB per square meter • For areas with per capita cultivated land of more than 2 mu but less than 3 mu: 6 to 30 RMB per square meter • For areas with per capita cultivated land of more than 3 mu: 5 to 25 RMB per square meter 		<ul style="list-style-type: none"> • Land occupied by military facilities, schools, kindergartens, social welfare institutions and medical institutions are exempt <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 or 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>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
11.	Dog Tax	Netherlands	Number of dogs kept by the owner of the dogs	<ul style="list-style-type: none"> - For a first dog: €137.28 - For a second dog: €215.04 - For every dog above the number of two: €272.76 - Per kennel: € 407.64 	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-dogs#:~:text=This%20government%2Dfunded%20program%20and,be%20free%20of%20stray%20dogs.</p>
12.	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>
13.	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	<p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p> <ul style="list-style-type: none"> •
14.	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 <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
15.	Fees For Biosafety Permits	Tanzania	Any person intending to carry business related to biosafety	<ul style="list-style-type: none"> • Application fees: 50,000 • Contained research: 10,000,000 • Confined field trial: 15,000,000 • 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 <p>Source: https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf</p>
Category 4 : Energy						
16.	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 per litre for diesel & 48.2 cents per 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>
17.	Energy fees	Austria	Per kWh of supply and consumption of electricity, per cubic meter of natural gas & per kilo of coal	<p>Electricity: EUR 0.015</p> <p>Natural gas: EUR 0.066</p> <p>Coal: EUR 0.005</p>	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>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
18.	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 Source: https://lals.uai.cl/index.php/rld/article/view/63/71
19.	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 / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
20.	Tax on Transport Fuel	Philippines	Use of fuels emitting CO ₂ 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>
21.	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"> Incentivises agents 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>
Category 5: Natural Resources						
22.	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/</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						https://www.themayor.eu/en/a/view/vienna-wins-city-of-trees-award-for-adaptability-and-innovation-in-fighting-climate-change-9178
23.	Logging Tax	Canada	On logging operations i.e. sale, delivery, acquisition, cutting, import and export, transportation of logs and producing of primary and secondary forest products within the province of British Columbia	10% of income	2023	<ul style="list-style-type: none"> Applies to individuals or corporations having income from logging operations on private or Crown land in B.C. <p>Source: https://www2.gov.bc.ca/gov/content/taxes/natural-resource-taxes/forestry/logging-tax</p>
24.	Mineral Tax on Quarries	Canada	Per metric tonne of proportionate share of quarry materials removed within the province of British Columbia i.e. limestone, dolomite, marble, shale, clay, volcanic ash, sandstone, quartzite, dimension stone and diatomaceous earth	\$0.15	Not available	<ul style="list-style-type: none"> Operator of a quarry is liable to pay this tax Tax has to be paid annually <p>Source: https://www2.gov.bc.ca/gov/content/taxes/natural-resource-taxes/mining/mineral-tax/quarries</p>
25.	Mineral Tax on Placer Gold Mines	Canada	Total sales of minerals from placer gold mines within the province of British Columbia	0.5%	Not available	<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>
26.	Stumpage and Export Fees	Canada	Based on the timber volumes, species, and grades	Determined using the Harvest Billing System (HBS)	Not available	<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

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>exported out of the province under an exemption</p> <p>Source: https://www2.gov.bc.ca/gov/content/taxes/natural-resource-taxes/forestry/stumpage</p>
27.	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	<p>Combination of statutory and authorized tax rates:</p> <ul style="list-style-type: none"> • 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 the People's Republic of China and other sea areas under the jurisdiction of the 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>
28.	Tax on Aggregates (sand, gravel and rock, are commonly known as aggregates)	Italy	Per cubic metre of sand, gravel and rock extracted	<ul style="list-style-type: none"> • 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>
29.	Tax for Pollution in Extraction of Stone Materials	Mexico	Each cubic meter of stone, materials extracted, exploited or used	1.5 (\$144.33) for each cubic meter	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,

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<p>marble, quarries, granites, slates, limestone, siliceous sands, dimensioned stones, among others within the state of Nuevo Leon</p> <p>Source: https://basham.com.mx/en/environmental-taxes-in-the-state-of-nuevo-leon-as-of-january-1st-2022/</p>
30.	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>
31.	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	<p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
32.	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 <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>
33.	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 <p>Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
34.	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. <p>Source: https://www.eea.europa.eu/publications/eea_report_2008_2/file https://www.skatteverket.se/foretag/skattechochavdrag/punktskatter/naturgrusskatt.4.18e1b10334ebe8bc80005337.html</p>
35.	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>
36.	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>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
	Category 6 : Transport					
37.	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> <ul style="list-style-type: none"> • Vehicles with a maximum authorised overall weight of up to 12 tonnes: 1.55 Euro, at least 15 Euro • Vehicles with a maximum authorised overall weight of more than 12 tonnes up to 18 tonnes: 1.70 Euro • 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 	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 / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
38.	Air Transport Levy	Austria	Per passenger on departure from an Austrian airport depending on the location of the destination airfield	<ul style="list-style-type: none"> • Short haul: EUR 7 • Medium haul: EUR 15 • Long haul: EUR 35 	2012	<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/austria-n-air-transport-levy-act.pdf</p>
39.	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 - Heavy vehicles: 3,000 CFA or US\$5. - Tyres: 0.5% import charge 	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 / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
40.	Vehicle and Vessel Tax	China	<p>Determined by number of vehicles, curb weight, net tonnage and hull length</p> <p>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)</p> <p>2.Cargo vehicle, trailers and other vehicles - "curb weight"</p> <p>3. Motor vessels - "net tonnage"</p> <p>4.Yachts - "hull length"</p>	<p>Fixed tax rate</p> <p>Tax amount range specified in the Table of Items and Amounts for Vehicle and Vessel Tax</p> <p>3 RMB to 5400 RMB</p>	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/c12488/201102/9ec980013f2b43cbac0a0ec10fc1f7f9.shtml</p> <ul style="list-style-type: none">
41.	Eco Tax	France	Per passenger travelling on commercial flights only	<p>- 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</p> <p>- At € 7.51 (lower rate) or 63.07 € (higher rate) per passenger traveling to all other destinations</p>	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 passenger's final destination <p>Source: https://www.fccaviation.com/regulation/france/e-co-tax</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
42.	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.	<p>- 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.</p> <p>- At € 7.51 (lower rate) or 63.07 € (higher rate) per passenger traveling to all other destinations</p>	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>
43.	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: 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.</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
44.	Environmental Protection Tax (EPT)	Haiti	Levied on new, imported and used vehicles i.e. automobiles, busses, trucks and vans	<ul style="list-style-type: none"> - 5%: on vehicles valued at less than HTG 35,000 (~\$393) - 5%: on trucks that weigh less than two tons and minibuses with a capacity not exceeding 24 passengers - 10%: on imported used vehicles - 20%: on vehicles valued over HTG 75,000 (~\$842) 	Not available	<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>
45.	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-sales/#:~:text=The%20Indonesian%20government%20imposes%20a,%2D125%25%20of%20tax%20percentage.</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						https://www.global-regulation.com/translation/indonesia/2963565/government-regulation-number-41-by-2013.html
46.	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>
47.	Vehicle Registration Tax (VTR)	Ireland	Percentage of the Open Market Selling Price (OMSP) of the vehicle	-Based on CO2 emission per kilometer - 20 band table -Total effective tax rate ranges from 32% to 108%	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>
48.	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	-Four mileage bands -Four CO2 emissions category of cars -Rate ranges from 9% to 33.75%	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 / Jurisdiction	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>
49.	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 model that emits 90 grams of carbon dioxide or less per kilometre <p>Source: https://www.iea.org/policies/8555-bonus-malus</p>
50.	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	Not available	<ul style="list-style-type: none"> An excise tax <p>Source: https://www.oecd.org/env/outreach/EI-country-pilot-Moldova-en.pdf</p>
51.	Clean Car Discount	New Zealand	<p>Vehicles registered in New Zealand for the first time</p> <p>Per kilometre carbon emissions</p>	- A maximum rebate of NZ\$ 7,500 (excluding GST) can be obtained by consumers for new	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)

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				zero-omitting vehicles. - In contrast, consumers will be charged a fee up to NZ\$4,500 (excluding GST) for the new high omitting vehicles		<ul style="list-style-type: none"> Requiring also a fee to be paid by consumers for high-emission vehicles (e.g., diesel and petrol utility vehicles) Source: https://www.ey.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.
52.	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) Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
53.	Congestion Tax	Sweden	Per day, per vehicle entering and exiting central Stockholm and Gothenburg	Stockholm: The maximum amount per day and per vehicle is 135 SEK (during off-peak season, the maximum amount is 105 SEK) Gothenburg: The maximum amount	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 Source: https://www.transportstyrelsen.se/en/road/road-tolls/Congestion-taxes-in-Stockholm-and-Goteborg/congestion-tax-in-stockholm/hours-and-amounts-in-stockholm/

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				per day and vehicle is 60 SEK.		https://www.transportstyrelsen.se/en/road/road-tolls/congestion-taxes-in-stockholm-and-goteborg/congestion-tax-in-gothenburg/hours-and-amounts-in-gothenburg/
54.	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:</p> https://www.skatteverket.se/servicelankar/otherlanguages/inenglishengelska/businessesandemployers/startingandrunningaswedishbusiness/payingtaxesbusinesses/taxonairtravel.441f1c61d16193087d7f5348.html
55.	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	<p>Varies from Canton to Canton</p> <p>Bern: CHF 240 for first 1000 kg of weight and every additional 1000 kg is taxed at 14% less than the previous tax rate</p>	1997	<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:</p> https://en.comparis.ch/carfinder/autofahren/motorfahrzeugsteuer https://www.swissinfo.ch/eng/politics/switzerland-scrap-electric-car-tax-exemption/48962052

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
56.	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-taxes#:~:text=Environmental%20levies%20are%20charged%20on,determined%20for%20customs%20duty%20purposes</p>
Category 7: Waste						
57.	Contaminated Site Contribution (Landfill tax)	Austria	Weight of Commercial dumping or depositing of waste & incineration of garbage expressed in tonnes	<p>Per tonne of waste and part thereof for disposal on a landfill - from EUR 9.20 to EUR 29.80</p> <p>Per tonne of incineration and part thereof in an incineration or co-incineration plant - from EUR 7.00 to EUR 8.00</p>	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>
58.	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 Any natural or legal person who carries out sales or purchases of disposable plastic packaging

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						<ul style="list-style-type: none"> 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 </p> <ul style="list-style-type: none"> https://www.unedf.org/article/8091/ecotaxes-on-polluting-goods-channelled-to-eco-friendly-community-adaptation-in-benin
59.	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) <p>Source: https://www.wacaprogram.org/sites/waca/files/knownowdoc/Ghana%20plastic%20country%20brief.pdf </p>
60.	Eco-Levy on E-waste	Ghana	On locally manufactured as well as on import of new and used EEE	<p>Air Conditioning Machine: EUR 7.79</p> <p>Refrigerators and Freezers: EUR 7.79</p> <p>Dish Washing Machines: EUR 1.38</p> <p>A Plough: EUR 1.38</p> <p>Handheld drill: EUR 2.9</p>	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 <p>Source: http://www.epa.gov.gh/epa/sites/default/files/downloads/publications/Hazardous%20and%20Electronic%20Waste%20Control%20and%20Mgt%20Act%20917.pdf </p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
61.	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
62.	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 Source: https://www.gra.gov.gy/environmental-levy/#:~:text=In%20accordance%20with%20Section%207A,into%20Guyana%20or%20manufactured%20locally.
63.	Levy on E-waste	Hong Kong, Special Administrative Region of China	Per unit of waste electrical and electronic equipment (WEEE)	<ul style="list-style-type: none"> - HK\$15 per item for computers, printers and scanners - HK\$45 for monitors - HK\$125 for washing machines 	2018	Source: https://research.hktdc.com/en/article/MTQ2MzA0MzI3MA#:~:text=Despite%20the%20minimal%20recycling%20levy,agreed%20time%20with%20the%20clients https://www.gov.hk/en/residents/environment/waste/reduction/wasteredrecyc.htm#:~:text=The%20Producer%20Responsibility%20Scheme%20on,come%20into%20effect%20in%202018.
64.	Environmental Product Levy/Environmental protection fee	Hungary	Customs tariff number and weight of listed products including packaging products and other plastic products	<ul style="list-style-type: none"> - HUF 57/kg (approximately EUR 0.16) for plastics in general - HUF 500/kg (approximately EUR 1.4) for biodegradable plastic bags 	2011	Source: Act No. LXXXV of 2011 on environmental protection fee. https://www.irishstatutebook.ie/eli/1997/act/39/enacted/en/html

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				<p>- HUF 1900/kg (approximately EUR 5.30) for plastic packaging bags</p> <p>- Levy for packaging varies between HUF 19/kg (approximately EUR 0.05) and HUF 57/kg (approximately EUR 0.16) based on the material</p>		
65.	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>
66.	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>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
67.	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 <p>Source: https://cancun.garzablancaresort.com/enviromental-sanitation-tax </p>
68.	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>
69.	Beverage Can Tax	Norway	Per bottle or can/per packaging unit	<p>Two different taxes:</p> <ul style="list-style-type: none"> - Basic Tax: NOK 1.23 - Environmental Tax on: 	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 <p>Source: https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/excise-duties/about-the-excise-duties/beverage-packaging/ </p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				Cans - NOK 5.99 Recyclable bottles – NOK 3.62		
70.	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
71.	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 Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
72.	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
73.	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 Source: https://issuances-library.senate.gov.ph/bills/house-bill-no-6945-18th-congress-republic
74.	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	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)

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
			waste that enters plants for recycling or energy recovery			
75.	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 <p>Source: https://www.roedl.com/insights/plastic-tax/romania-eu-green-deal#:~:text=In%20addition%2C%20an%20ecotax%20of,zipper%20bags%20for%20food%20storage).</p>
76.	Waste Electrical and Electronic Equipment Tax (EEE)	Slovenia	Per environmental pollution unit of portable batteries and accumulators etc.	<ul style="list-style-type: none"> - Per environmental unit: 0.0083 EUR Plus - Annual Compensation: 33.38 EUR 	2006	<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>
77.	Pneumatic Tyres Tax	Slovenia	Per environmental pollution unit of tyres and retreaded tyres	<ul style="list-style-type: none"> - Per Unit: 0.0054 EUR plus - Annual Compensation: 33.38 EUR 	2006	<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>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
78.	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 <p>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</p>
79.	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>
80.	Fees for Electrical and Electronic Equipment Waste Permits	Tanzania	Any person intending to carry business related to electrical & electronic waste management	<ul style="list-style-type: none"> - Application fees for each permit (Collection, Transportation, Storage, Operating Dismantling/Assembling/Refurbishing/ Recycling or Disposal Facility): 50,000 - Collection (a) Collection of more than ton: 5,000,000 - Transportation (a) Transportation of more than 1 ton: 5,000,000 - Storage: 5,000,000 	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 / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				<p>- Operating Dismantling/Assembling/Refurbishing/ Recycling or Disposal Facility): 5,000,000</p> <p>- Export of e-waste: 3% of export value or TZS 30,000 per tonne per consignment</p> <p>- Import: 7,500 per tonne per consignment</p>		
81.	Fees For Health Care Wastes	Tanzania	Any person intending to carry business related to health care waste management	<p>- Application fees for each permit (Collection, Transportation, Operating Disposal Facility): 50,000</p> <p>- Collection: 1,500,000</p> <p>- Transportation from generation point to disposal facility: 1,500,000</p> <p>- Operating Disposal facility (EIA mandatory):</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:</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 / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				1,500,000		
82.	Fees For Solid Waste Permits	Tanzania	Any person intending to carry business related to solid waste	- Application fees: 50,000 - Collection: 200,000 - Transportation: 200,000 - Disposal: 200,000 - 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
83.	Landfill Tax	United Kingdom	Per tonne of waste	Two rates depending on the type of waste: - A standard rate of £ 98.60 per tonne on active waste - 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 <ul style="list-style-type: none">
Category 8 : Water						

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
84.	Environmental Protection Tax on Water Pollution	China	<p>Per pollutant equivalent number of taxable water pollutants</p> <p>Three Indicators:</p> <p>1. Quantity of pollutant discharged (4 methods), 2. Pollutant equivalent amount (amount of pollutant emissions equivalent to one pollution equivalent- A Schedule)</p> <p>3. Pollutant equivalent number (dividing the quantity of pollutant discharged by the pollutant equivalent amount)</p>	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>
85.	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 <p>Source: https://basham.com.mx/en/environmental-taxes-in-the-state-of-nuevo-leon-as-of-january-1st-2022/</p>
86.	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	<p>Two Tax Rates:</p> <p>1. Soil and sub-soil: MXN 25</p> <p>2. Water: MXN 100</p>	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

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
			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.			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/
87.	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
88.	Environmental Pollution Fees	Russian Federation	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
89.	Waste Water Discharge Tax	Slovenia	Sum of the pollution units	26.4125 Euros per pollution unit	2012	<ul style="list-style-type: none"> • Payable on direct or indirect discharge of waste water or waste water discharge into public sewers Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED6149
Category 9 : Residuals						

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
90.	Environmental Protection Tax on Noise Pollution	China	Each decibel number that exceeds the national standard	Combination of statutory 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.
91.	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	2005	<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> <p>https://www.ecologie.gouv.fr/sites/default/files/documents/Notice%20TNSA-ANG_2019%20V2-5_EN.pdf</p>
92.	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	<ul style="list-style-type: none"> -Per tonne of waste: from € 7.5 to € 36.0 -Per tonne of atmospheric emissions of polluting substances: € 38.11 -Per tonne of waste oil production: € 38.11 -Per tonne of release for consumption and supply on the domestic market of natural mineral grains: € 0.09. 	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 manufacturing in another member state, or who sells these consumer goods 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 / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				-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 -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 -Licence to industrial and business establishments to operate which present particular environmental risks: from € 442.10 to € 2,225.76 -Per kilogram of contribution to the financing of unwanted printed paper collection: € 0.15		

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
93.	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> <ul style="list-style-type: none">
94.	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>
95.	Volatile Organic Compound Tax	Slovenia	Per environmental pollution unit of paints, varnishes and products for lacquering motor vehicles	- Per Unit: 0.001 EUR <i>Plus</i> - Annual compensation: 400 EUR	2007	<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

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
						Source: http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED4125
96.	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 Source: Tax on chemicals in certain electronics Skatteverket
97.	Fees For Noise Permits	Tanzania	Per hour on percentage (%) Of excess noise level by any person intending to carry business related to noise	- Application fee: 50,000 - 1%-50% above the allowable standards: 300,000 - 50.1%-75% above the allowable Standards: 400,000	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

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				- Above 75% above the allowable standards: 500,000		
98.	Fees For Vibration Permits	Tanzania	Any Person intending to carry business related to vibrations	<ul style="list-style-type: none"> - Excessive whole body vibration: 2,000,000 TZS for day and 4,000,000 TZS for night - Excessive hand arm vibration: 2,000,000 TZS for day and 4,000,000 TZS for night - Excessive ground vibration at sensitive sites: 2,000,000 TZS for day and 4,000,000 TZS for night - Excessive Subsonic vibration or Air over: 2,000,000 TZS for day and 4,000,000 TZS for night 	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-FEES%20AND%20CHARGES REGULATIONS,%202021.pdf
99.	Fees for Ozone Depleting Substances	Tanzania	Any Person intending to carry business related to ozone depleting substances	<ul style="list-style-type: none"> - Application for license: 50,000 TZS - Import license: 500,000 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:</p>

Sr.	Measure	Country / Jurisdiction	Tax Base	Tax Rate	Year of Imposition	General Remarks
				- Export license: 300,000 TZS - Transfer of permit: 100,000 TZS - Renewal of permit: 50,000 TZS - End user declaration: 10,000 TZS - Certification of business: 100,000 TZS		https://www.nemc.or.tz/uploads/publications/sw-1645446807-FEES%20AND%20CHARGES_REGULATIONS.%202021.pdf
100.	Green Fund Levy	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:</p> <ul style="list-style-type: none"> https://www.cbd.int/doc/nbsap/finance/CaseStudy-GreenFund_Trinidad-Tobago_Nov2001.pdf