**ENVIRONMENTAL TAXES**

**Detailed description**

**5rd version, JANUARY 2025**

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1.0 CO2 tax (emissions from fuels and use of fluorinated greenhouse gases)

Tax is payable for an atmospheric pollution by CO2 **emissions from fuels** (burning of liquid, gaseous and solid fuels).

Fuels, which are subject to the environmental tax are listed in the [Annex 1](https://pisrs.si/api/datoteke/integracije/174224329) to [Decreeon environmental tax on carbon dioxide emissions](http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED7380) (Official Journal of the RS, number 48/18, 168/20, 44/22 - ZVO-2, 84/22, 104/22, 118/22, 51/23, 124/23 and 98/24). Tax base is 30,85 euros per unit of pollution. Units of pollution of each fuel type are presented in annex 1 of above mentioned Decree (example: petrol 2,3 units of pollution = 70,96 euros / 1000 l, liquefiedˈyo͝orō,ˈyərō petroleum gas 2,9 units of pollution = 89,47 euros / 1000 kg).

Taxpayers are producers, acquirers from other EU countries and importers of fuels from third countries.

The obligation to calculate and pay the environmental tax on fuel combustion occurs when the fuel is first placed on the market in the RS (production in the RS), when the fuel is acquired from EU Member States and when the fuel is imported from third countries, unless the payment of the environmental tax is deferred.

2.0 Environmental tax on the use of lubricating (motor) oils and fluids

Lubricant (motor) oils and liquids are classified in 2 classes:

1. class: tariff codes 2710 19 81, 2710 19 87 and 3403 19 80 (tax base: 0,1586 euros per kg)

2. class: tariff codes 2710 19 83, 2710 19 85, 2710 19 91, 2710 19 93, 2710 19 99, 3403 99 00 and 3819 00 00 (tax base: 0,0793 euros per kg).

Taxpayers are importers, acquirers from other EU countries and producers (from Slovenia).

3.0 Pneumatic tyres tax

Tariff codes of tires and pollution units are determined in Annex 1 of [Decree on environmental tax on the generation of waste pneumatic tyres](http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED3928) (Official Journal of the RS, number 32/06). Bases for charging tax are annual compensation (33,38euros per year) and environmental pollution unit (0,0054 euros).

Taxpayers are producers, acquirers (including importers) of tyres and producers of retreaded tyres.

4.0 Packaging tax

Tax is payable for all kinds of packing materials and for grave candles. Bases for charging tax are annual compensation (33,38euros per year) and environmental pollution unit (0,0017 euros).

Taxpayers are packers**,** acquirers (including importers) of packaged goods and producers and acquirers of packaging, not intended for packaging (items that are designed and intended to be filled at the point of sale).

Packer or acquirer of packaged goods is not taxpayer if the annual amount of packaging, put on the market in Slovenia or used itself does not exceed 15,000 kg (they are taxpayers if packaging is made of polyvinyl chloride, in case of grave candles or carrier plastic bags).

5.0 Waste electrical and electronic equipment tax (EEE)

The list of Electrical and Electronic Equipment (EEE) contains approximately 511 tariff codes, including items such as portable batteries and accumulators. These are categorized into seven different pollution units. The tax bases are an annual fee of €33.38 and an environmental pollution unit charge of €0.0083.

Taxpayers are producers and acquirers (including importers) of EEE. However, producers and acquirers are exempt from being taxpayers if their annual EEE amount is less than 1,500 kg, provided they use the EEE as end-users for purposes other than manufacturing, repairing, or maintaining any equipment containing EEE.

A producer of EEE is a legal person or a [self-employed person,](file:///C%3A%5CUsers%5Cpecaverb%5CAppData%5CLocal%5CMicrosoft%5CWindows%5CINetCache%5CContent.Outlook%5CH95SJ6M3%5Cself-employed%20person%2C%20registred%20abroad%C2%A0%7C%C2%A0FINANCIAL%20ADMINISTRATION%20OF%20THE%20REPUBLIC%20OF%20SLOVENIA%20%28gov.si%29) who:

a) Regardless of the sales method used, including online sales, and in accordance with consumer protection regulations:

* Is established in the Republic of Slovenia (RS) and produces EEE under their own name or trademark or has designed or manufactured EEE and subsequently markets it under their own name or trademark within the RS.
* Is established in the RS and sells EEE manufactured by other suppliers under their own name or trademark within the RS. A reseller is not considered a producer if the producer’s trademark, as defined in the previous point, is visible on the EEE.
* Is established in the RS and, in the course of business, places EEE from a third country or another EU Member State on the market in the RS; or

b) acquires EEE in another EU Member State and introduces it into the territory of the RS or imports it from third countries and uses it as an end-user for the purpose of conducting their activities.

A company established in another EU Member State, that sells EEE to end-users in the RS via the Internet, must designate a legal person or a self-employed person established in the RS as its authorized representative, to fulfil its obligations as an EEE producer. This representative is contractually authorized to fulfill the company’s obligations as an EEE producer.

A legal person or a self-employed person that is chosen by the company is defined in Article 18 of the Waste Electrical and Electronic Equipment Regulation (WEEE Regulation, Official Journal of the Republic of Slovenia, No. 55/15, 47/16, 72/18, 84/18 - ZIURKOE, 108/20 and 44/22 - ZVO-2). An authorized representative is therefore a person established in the Republic of Slovenia who has been authorized by an EEE producer not established in the Republic of Slovenia to fulfil his obligations. The obligations towards the Financial Administration of the Republic of Slovenia which the authorized representative performs on behalf of the foreign producer refer to the provisions of the Regulation on the environmental charge for environmental pollution caused by waste electrical and electronic equipment and waste portable batteries and accumulators (Official Journal of the Republic of Slovenia, No 84/18 and 44/22 - ZVO-2).

6.0 Volatile organic compounds tax

Tax is payable for paints and varnishes and products for lacquering motor vehicles. Bases for charging tax are annual compensation (400euros per year) and environmental pollution unit (0,001 euros).

Taxpayers are producers and acquirers from EU countries or from third countries if their annual quantity of acquired or produced above mentioned products exceeds 150 kg.

7.0 Waste water discharge tax

Tax is payable for industrial and municipal wastewater. Recipients of tax are local Communities. Tax base is the sum of the pollution units (26,4125 euros per pollution unit), achieved through direct or indirect discharge of waste water or waste water discharges into public sewers.

8.0 Waste disposal tax

Tax is payable for waste put on industrial (recipients of tax: state revenue) and public dumping ground (recipients of tax are local Communities). Tax base is 0,0022 euros per kg of inert waste, 0,011 euros per kg of non-hazardous waste and 0,022 euros per kg of hazardous waste.

Taxpayers are landfill operators.