

The Decree on criteria for determining environment protection and improvement of environment was published (The Decree)

Tax Alert

April 2019

The Decree (published in the Official Gazette RS No. 29/2019 from 19 April 2019) was passed in line with the Law on Charges for Usage of Public Goods. The Decree prescribes method for calculating and amounts of charge for environment protection and improvement of environment (hereinafter: the Charge) based on the amount of pollution, i.e. level of negative impact on the environment, as well as exemptions from payment of the Charge.

The Decree prescribes obligation for payment of the Charge for the emissions of sulfur dioxide, nitrogen oxides and powdered materials, as well as for the production or disposal of hazardous waste (hereinafter: Hazardous Waste Charge).

Table below lists amounts of the Charge per ton of emitted polluting material or hazardous waste, as prescribed in the Appendix 1 of the Decree.

Type of polluting material	Charge (RSD/t)
Sulfur dioxide	9.005,00
Nitrogen oxides	7.204,00
Powdered materials	14.410,00
Hazardous waste	1.532,00

Appendix 2 prescribes formulas for assessment of the Charge. In principle, the Charge is assessed as multiple between prescribed amount of Charge per ton and the quantity of emitted polluting material. Payers are categorized in one of the following three groups for the purpose of assessment of quantity of emitted pollution material:

- Payers which are required to measure emissions continuously or periodically** as calculation of the Charge performed based on annually emitted pollution material (as per measurement);
- Payers which are not subject to measuring requirements** as calculation of the Charge is performed based on data on annual consumption of fuels and types of combustion devices used;
- Individuals** for which calculation of the Charge is performed on the basis of units of pollution emitted in the air and adjustment index used (jet to be prescribed in the Rulebook by the Minister in charge of environment protection).

Hazardous Waste Charges are determined by multiplying amount of the Charge with the difference between produced quantities of hazardous waste and exported or stored quantities of hazardous waste.

Exemption from payment of the Charge is prescribed for the payers subject to payment of pollution charge under the so called integrated license. Exemption is also available for the following individuals:

- Under than 18 years of age,
- Pensionaries with income under RSD 25.000, or
- Unemployed.

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