



"For nine years, from 2010 to 2018, since there is no data for last year yet, the total revenues from all environmental fees, at all levels – both national and local, were more than 89 billion dinars. Out of that, about 35 billion dinars were spent for environmental protection programs, while as much as 54 billion dinars were spent for no purpose ", points out Dejan Maksimović from the Ecological Center "Stanište".

We are not against paying the eco-tax, but against the unintended spending of the money thus collected for a purpose that is not environmental protection. With these words, Dejan Maksimović explains the objections that he and 15 other organizations have to the implementation of the decree which envisages the payment of the eco-tax for all companies and entrepreneurs in Serbia, including non-governmental organizations.

The deadline for submitting the application for the annual eco-tax expires on July 31. These are amounts from a minimum of 5,000 dinars to a maximum of two million dinars. Previously, this tax was paid only by polluters, who were engaged in precisely prescribed activities. Today, all companies, entrepreneurs, and non-governmental organizations, most of which are registered for non-profit activities, are subject to this tax, under the code 94.99.

"In the non-governmental sector, people are responsible who care about common social goals, and most have nothing against paying the eco-tax, because we are aware of the need to live in a healthy environment. And it costs money and each of us should contribute. But we are against spending money beyond what it was collected for ", says Dejan Maksimović, from the Ecological Center" Stanište ".

And the unintended spending of money is almost certain because the law, practically, does not precisely specify that the money from the eco-taxi must be spent for the purpose of environmental protection.

The Law on Budget System was changed at the end of 2015, which allowed state bodies at the national and local level to spend money beyond the purpose for which it was collected, Maksimović claims, an increase in unintended spending has been noticed.

"They used the opportunity provided by the law and now they are spending that money for something else without hesitation. Nothing has been changed in the legal sense, and we are completely convinced that it will continue. There will be even more money, because the coverage of taxpayers for this one tax is even higher ", states Maksimović.

Now, as he says, every rational citizen asks the question – what will the money be spent on. "We also demand that the government behave responsibly and that the money is really spent on environmental protection programs," says Maksimović, adding that the organizations are not against payment, but insist that the money be spent on purpose.



## Who pays and how much

Annual eco-taxes paid by companies, entrepreneurs and organizations in Serbia range from a minimum of 5,000 dinars to two million dinars.

The exact amount of the fee depends on the size of the company and the degree of impact of its activities on the environment, which is precisely specified by the Decree of the Government of Serbia. In addition to the amount, a novelty in this regulation is the obligation of entrepreneurs to pay this tax. Also, the scope of taxpayers to whom this levy applies has been expanded.

The fact that the deadline for reporting the eco-tax, which is paid according to the decision, expires during the coronavirus pandemic – is an additional aggravating circumstance, considering that many companies and entrepreneurs have decided to accept state aid in the form of a minimum for employees. According to the regulation, there are four groups of companies: large, medium, small and, the last group, – micro companies and entrepreneurs. Four groups of companies and three types of negative impact on the environment make up a total of 12 different amounts of eco-taxes.

## A tailor is more dangerous to the environment than a hairdresser

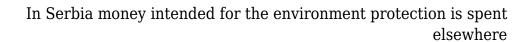
According to the Decree, micro companies and entrepreneurs engaged in activities with low impact on the environment pay the least – 5,000 dinars a year. This same group of companies, in activities that have a medium negative impact on the environment, will pay twice as much eco tax – 10,000 dinars, while small companies and entrepreneurs in the group of activities that have the most negative impact on the environment will pay twice as much as those with medium impact – exactly 20,000 dinars.

This principle also applies to the other three groups of companies – each subsequent higher level of negative impact pays twice the fee.

The initial eco-tax for small companies is 50,000, for medium 125,000 dinars, and for large 500,000 dinars. Well, the highest taxes are in these groups, depending on the activity, four times higher: 200,000 dinars for small, 500,000 dinars for medium and finally – two million dinars for large companies.

Exactly which activity affects the environment is precisely prescribed by the decree. But there is some illogicality here as well.

Thus, according to the decree, it follows that a tailor who has an entrepreneurial shop and is engaged in sewing clothes pollutes the environment more than hairdressers and beauticians who all use chemical products in their business. Therefore, the tailors will pay a higher eco-





tax, 100 percent in relation to the hairdressers.

Source: nova.rs