

SLOVAKIA ECOTAX RATES

Environmental tax rates in Slovakia:

Name	Type	General tax-base	Specific tax-base	Tax rate national currency	Tax rate - Euro
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated CO emissions	1000.00 SKK per tonne	24.99 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated emissions of other substances assigned to the First pollutant class	40000.00 SKK per tonne	999.45 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated emissions of other substances assigned to the Fourth pollutant class	2000.00 SKK per tonne	49.97 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated emissions of other substances assigned to the Second pollutant class	20000.00 SKK per tonne	499.73 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated emissions of other substances assigned to the Third pollutant class	10000.00 SKK per tonne	249.86 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated emissions of solid polluting substances	5000.00 SKK per tonne	124.93 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated emissions of total organic carbon	4000.00 SKK per tonne	99.95 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Measured or estimated NOx emissions	Measured or estimated NOx emissions	1500.00 SKK per tonne	37.48 € per tonne.
Air pollution charge - large and medium sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated SO2 emissions	2000.00 SKK per tonne	49.97 € per tonne.
Air pollution charge - small sources	Fee/Charge	Other measured or estimated emissions to air	Measured or estimated emissions to air from small sources with	There is no fixed rate. Municipalities de-	There is no fixed rate. Municipalities de-

		sions to air	thermic input power below 0,3 MW	termines an annual flat amount of charge to specific operators of small sources according to the amount and structure of produced emissions	termines an annual flat amount of charge to specific operators of small sources according to the amount and structure of produced emissions.
Charge for deposition of waste to landfills	Fee/Charge	Waste management - individual products	Hazardous waste	250.00 SKK per tonne	6.25 € per tonne.
Charge for deposition of waste to landfills	Fee/Charge	Waste management - individual products	Mould and spoil	1.00 SKK per tonne	0.03 € per tonne.
Charge for deposition of waste to landfills	Fee/Charge	Waste management - individual products	Municipal waste	20.00 SKK per tonne	0.50 € per tonne.
Charge for deposition of waste to landfills	Fee/Charge	Waste management - individual products	Other waste, apart from mould and spoil	10.00 SKK per tonne	0.25 € per tonne.
Charge for deposition of waste to landfills	Fee/Charge	Waste management - individual products	Special waste apart from municipal waste	40.00 SKK per tonne	1.00 € per tonne.
Charge for deposition of waste to sludge basins	Fee/Charge	Waste management - individual products	Hazardous waste	15.00 SKK per tonne	0.37 € per tonne.
Charge for deposition of waste to sludge basins	Fee/Charge	Waste management - individual products	Other waste	6.00 SKK per tonne	0.15 € per tonne.
Charge for deposition of waste to sludge basins	Fee/Charge	Waste management - individual products	Special waste	10.00 SKK per tonne	0.25 € per tonne.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Alkalinity or acidity of effluents	135.00 SKK per kmol	3.37 € per kmol.

Charge for discharging of wastewater	Fee/Charge	Measured or estimated effluents of oxydizeable matters (BOD, COD)	BOD5, exponentiated with 0,8265	21.50 SKK per tonne	0.54 € per tonne.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Discharged water with concentration of crude oil substances between 10 and 20 mg/l	1.50 SKK per cubic meter	0.04 € per cubic meter.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Discharged water with concentration of crude oil substances between 20 and 35 mg/l	2.00 SKK per cubic meter	0.05 € per cubic meter.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Discharged water with concentration of crude oil substances between 35 and 50 mg/l	2.50 SKK per cubic meter	0.06 € per cubic meter.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Discharged water with concentration of crude oil substances between 5 and 10 mg/l	1.00 SKK per cubic meter	0.03 € per cubic meter.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Discharged water with concentration of crude oil substances higher than 50 mg/l	3.00 SKK per cubic meter	0.08 € per cubic meter.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Dissolved inorganic salts, when the flow in the recipient is below 0,01cubic meters/sec	600.00 SKK per tonne	14.99 € per tonne.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Dissolved inorganic salts, when the flow in the recipient is between 0,01 and 0,1 cubic meters/sec	300.00 SKK per tonne	7.50 € per tonne.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Dissolved inorganic salts, when the flow in the recipient is between 0,1 and 1,0 cubic meters/sec	200.00 SKK per tonne	5.00 € per tonne.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Dissolved inorganic salts, when the flow in the recipient is between 1,0 and 10,0 cubic meters/sec	150.00 SKK per tonne	3.75 € per tonne.
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Dissolved inorganic salts, when the flow in the recipient is higher	120.00 SKK per tonne	3.00 € per tonne.

		ents to water	than 10,0 cubic meters/sec		
Charge for discharging of wastewater	Fee/Charge	Other measured or estimated effluents to water	Insoluble substances, exponentiated with 0,7514	2.34 SKK per tonne	0.06 € per tonne.
Charge for ozone depleting substances	Fee/Charge	Ozone depleting substances	Domestically produced or imported air conditioning installations with the cooling output below 5 kW	100.00 SKK per installation	2.50 € per installation.
Charge for ozone depleting substances	Fee/Charge	Ozone depleting substances	Domestically produced or imported air conditioning installations with the cooling output between 5 and 30 kW	200.00 SKK per installation	5.00 € per installation.
Charge for ozone depleting substances	Fee/Charge	Ozone depleting substances	Domestically produced or imported air conditioning installations with the cooling output higher than 30 kW	1000.00 SKK per installation	24.99 € per installation.
Charge for ozone depleting substances	Fee/Charge	Ozone depleting substances	Domestically produced or imported cooling or freezing installations with volume cooled space below 340 litres, or with volume of frozen space below 400 litres	40.00 SKK per installation	1.00 € per installation.
Charge for ozone depleting substances	Fee/Charge	Ozone depleting substances	Domestically produced or imported cooling or freezing installations with volume of cooled or frozen space larger than 900 litres.	200.00 SKK per installation	5.00 € per installation.
Charge for ozone depleting substances	Fee/Charge	Ozone depleting substances	Domestically produced or imported cooling or freezing installations with volume of cooled space between 340 and 900 litres, or with volume of frozen space between 400 and 900 litres	120.00 SKK per installation	3.00 € per installation.
Charge for ozone depleting substances	Fee/Charge	Ozone depleting substances	Domestically produced or imported ozone depleting substances	100.00 SKK per kg	2.50 € per kg
Excises on mineral	Tax	Diesel	Diesel	14500.00 SKK	0.36 € per litre

oils				per 1000 litres.	
Excises on mineral oils	Tax	Heavy fuel oil	Heavy fuel oil	800.00 SKK per 1000 kg.	199.89 € per 1000 kg.
Excises on mineral oils	Tax	Light fuel oil	Light fuel oil	6800.00 SKK per 1000 litres.	0.17 € per litre
Excises on mineral oils	Tax	Unleaded petrol	Unleaded petrol	15500.00 SKK per 1000 litre.	0.39 € per litre
Local charge for management of municipal waste	Fee/Charge	Waste management - in general	Waste collection for one person (inhabitant of municipality)	The amount of charge depends on resolution of each municipality	
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Batteries and accumulators	8.00 SKK per kg	0.20 € per kg
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Consumer electronics	12.00 SKK per kg	0.30 € per kg
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Fluorescent lamps with mercury content	15.00 SKK per kg	0.37 € per kg
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Glass, including plate glass and container glass (above 10 tonnes per year)	0.62 SKK per kg	0.02 € per kg
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Mineral lubricant oils	0.50 SKK per kg	0.01 € per kg
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Multilayer composite materials	7.00 SKK per kg	0.17 € per kg
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Paper and cardboard (above 10 tonnes per year)	0.60 SKK per kg	0.02 € per kg
Product charge for recycling and waste management	Fee/Charge	Waste management - individual products	Products made of polyethylenterephthalat, ployethylen, polypropylen, polystyren and polyvinylchlorine	5.00 SKK per kg	0.12 € per kg
Product charge for recycling and waste	Fee/Charge	Waste management - in-	Tyres for vehicles	8.20 SKK per kg	0.20 € per kg

management		dividual products			
Road tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	UNKNOWN		

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management