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# **WOOD FOR THE FUTURE: INTEGRATING SUSTAINABILITY ACROSS INDUSTRIES**

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**Title of the paper:**

**ENVIRONMENTAL TAXES AS A MEANS OF SUPPORTING  
SUSTAINABLE DEVELOPMENT OF THE COUNTRY WITH A FOCUS ON THE FORESTRY INDUSTRY**

**Name of the author(s): Renata Nováková , Olena Plaksiuk, Eva Habiňáková**

**Affiliation: Ambis university in Prag, Czech republic, UCM in Trnava, Slovak republic**



# What is an environmental tax?

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Environmental taxes focus on activities that pollute or damage the environment.

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The aim is to motivate individuals and businesses to reduce their environmental footprint and adopt greener alternatives.

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Environmental taxes are often categorized as indirect taxes because they are applied on specific products or consumption



# The most important information from the report on forestry in the Slovak Republic for the recent period

- In 2023, total sales and revenues in the Slovak Republic, i.e. forest managers and service providers together, reached €1,287.9 million and increased by 8.3% compared to 2022. Sales for own products and services had the largest share, up to 76%
- Total sales and revenues of forest managers were €713.3 million, an increase of 1.75% year-on-year.
- Total support for forestry from public sources (state budget, EU funds and other sources) was 31.1 million € in 2023.



# Forest management costs

Total costs in the Slovak Republic in 2023 reached 1,162.05 million €. In the breakdown of costs by type, the largest share was accounted for by service costs (37.5%), which indicates the interconnectedness of individual entities.

According to the calculation breakdown, the highest share of total costs 46.1% was achieved by the costs of forestry activities, i.e. costs for planting and logging activities in the amount of €300.6 million; other costs (service activities in the amount of €138.8 million) had a share of 21.3% and overhead costs (€213.0 million) 32.6%



## Economic result

In 2023 in SR reported a profit of €68.15 million. The economic result before tax (ER) was significantly lower (by minus €27.25 million) compared to the previous year, mainly due to a significant increase in costs with comparable monetization of raw wood.



# Economic tools

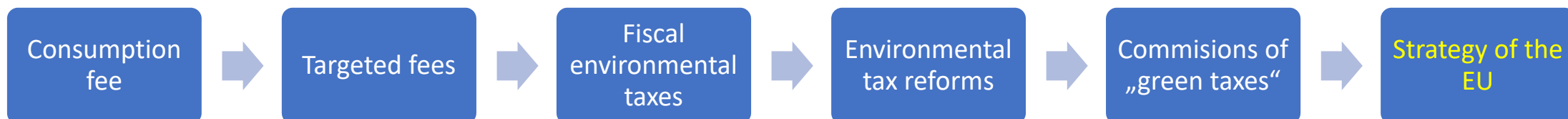
The taxes paid represented income to the state and municipal budgets in the amount of €93.35 million and decreased by €12.7 million, or 12.0%, compared to 2022. The highest share was made up of value added tax (the balance of input and output taxes) in the amount of €56.09 million, which represents 60.1% of all taxes paid.

Compensation for restrictions on forest land management pursuant to Section 61 of the Nature and Landscape Conservation Act was paid to forest managers in 2023 in the amount of €7.49 million.





# The essence and development of environmental taxation





The effectiveness of environmental taxes depends on several factors, including the tax base tax rates, the evolution of the tax system and overall tax policy.

In the EU environmental taxes are usually divided into four categories:

1. energy taxes (ET)
2. transport taxes (TT)
3. pollution taxes (PT)
4. resource taxes (RT)





# Main elements of the environmental taxation system

- emissions of pollutants into the atmosphere by stationary sources of pollution;
- discharges of pollutants into water bodies;
- waste disposal (except for some waste used as secondary raw materials);
- generation of radioactive waste (including already accumulated);
- temporary storage of radioactive waste by its producers beyond the period established by the terms of the license



Environmental taxes are an important tool of state policy aimed at stimulating rational use of nature and reducing negative impact on the environment. The main types of environmental taxes are emission taxes, resource use taxes and product taxes

**Thank you for your attention**

