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# **Introductory report on environmental taxes in Republic of Moldova**

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# **Introductory report on environmental taxes in Republic of Moldova**

**2016**

**Drafted by: dr. Victor Platon**

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**Abstract:**

The study was drafted in order to support the Deep and Comprehensive Free Trade Agreement (DCFTA) process in the Republic of Moldova by enhancing the capacities of the Ministry of Economy and other relevant organizations in the areas of policy design and selection, legal approximation, coordination, implementation, communication, monitoring and evaluation. The main objective was to propose a solution to adapt the existing revenues of the National Environmental Fund of Republic of Moldova in such a way to be compatible with the Deep and Comprehensive Free Trade Agreement.

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## LIST OF ABBREVIATIONS

Acronyms	Meaning
<b>AA</b>	Association Agreement
<b>ACAA</b>	Agreement on Conformity Assessment
<b>CIS</b>	Commonwealth of Independent States
<b>CEN</b>	European Committee for Standardization
<b>CLA</b>	Centre for Legal Approximation
<b>DCFTA</b>	Deep and Comprehensive Free Trade Agreement
<b>EC</b>	European Commission
<b>ENPI</b>	European Neighbourhood Policy Instrument
<b>EU</b>	European Union
<b>FTA</b>	Free Trade Agreement
<b>GSP</b>	Generalised System of Preferences
<b>HS</b>	Harmonised System
<b>MoA</b>	Ministry of Agriculture and Food Industry
<b>MF</b>	Ministry of Finance
<b>MoE</b>	Ministry of Economy
<b>MoFAEI</b>	Ministry of Foreign Affairs and European Integration
<b>MoJ</b>	Ministry of Justice
<b>MoEnv</b>	Ministry of Environment
<b>NDS</b>	National Development Strategy
<b>NEF</b>	National Ecologic Fund
<b>PSC</b>	Project Steering Committee
<b>TA</b>	Technical Assistance
<b>TAIEX</b>	Technical Assistance and Information Exchange Instrument
<b>TBT</b>	Technical Barriers to Trade
<b>TMU</b>	Team Management Unit
<b>ToR</b>	Terms of Reference
<b>TRIPs</b>	Trade Related Intellectual Property
<b>UNDP</b>	United Nations Development Programme
<b>WB</b>	World Bank
<b>WG</b>	Working Group
<b>WTO</b>	World Trade Organisation

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## **1. Background and objectives, methodology**

### **1.1. Background Information**

The EU-Moldova Deep and Comprehensive Free Trade Agreement (DCFTA) provides for the gradual dismantling of trade barriers and aims at regulatory convergence in areas that have an impact on trade, in particular sanitary and phytosanitary rules (SPS), animal welfare, customs and border procedures, competition, market surveillance, quality infrastructure and public procurement. It has been designed to be dynamic in order to keep pace with regulatory developments in the EU's Internal Market, leading to a progressive economic integration with the EU.

### **1.2. Objectives**

The overall objective of this study is to support the Deep and Comprehensive Free Trade Agreement (DCFTA) process in the Republic of Moldova by enhancing the capacities of the Ministry of Economy and other relevant organizations in the areas of policy design and selection, legal approximation, coordination, implementation, communication, monitoring and evaluation.

### **1.3. Methodology used**

The methodology used in achieving the goals of the study was composed of the next steps:

1. Desk research in order to familiarise with the main reports and legislation in Republic of Moldova;
2. Discussing with specialists from Min of Economy, Min of Environment, Min of Finance, Custom Service etc.
3. Analysing statistical data regarding National Ecological Fund in Moldova Republic;
4. Analysing and processing data and information regarding the environmental charges and fees that are sources for the National Ecological Fund (2011-2014);
5. Analysing criteria and restrictions introduced by the Deep and Comprehensive Free Trade Area (DCFTA) obligations (article 195) in regard with environmental charges and fees;
6. Participating at seminars and round tables with specialists involved in drafting environmental charges and fees;
7. Identifying main inadequacies and dysfunctions of the existing system;
8. Making proposals to address the main inadequacies and dysfunctions taking into account the requirements of DCFTA (article 195).

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## 2. MAIN FINDINGS AND PROPOSALS

From the analysis and examination of legal texts, discussions with experts and processing of data available resulted the following circumstances and conclusions on the preparation mechanism for calculation, collection and control of payments to the environment in accordance with (DCFTA) (Article 195).

### 2.1. With regard to the requirements resulting from the Association Agreement (DCFTA)

Article 195 of the Association Agreement Moldova - EU, entitled Fees and charges / fees has a number of provisions with a direct impact on revenue NEF. Most importantly is Article 195 (Annex 2).

One consequence of this article has a direct impact of more than 90 products that form the basis for revenues of the FEN. All these revenues are collected in the customs as charges added to imported products. Another issue emerges from the charging method which is based on the value of the products in custom (a certain percentage or *ad vallorem*) which is not allowed by the Association Agreement.

Current practice in the field of environmental taxes is that the payments has to be made at custom, when the products listed in the Annex 8 of the Law 1540 from 25/02/1998, are imported. The Annex 8 includes more than 90 industrial products, identified according with the Custom Code. Internal producers are not paying this charge.

The Association Agreement no longer allowed additional import duty or fees of goods and services, aiming at a free circulation of goods. Basically, importers have to pay the same taxes and fees as taxpayers from Moldova. This involves either waiving all environmental taxes or extending them to all taxpayers in Moldova.

As well, the Article 195 of DCFTA does not allow that charges to be calculated as a percentage of the value of the product (*ad valored*) but to be related to quantity or other physical aspect.

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## **2.2. Regarding the system of payments (taxes/charges) for environment in Republic Moldova**

Following the signing of the Treaty of the EU - Republic of Moldova, it was necessary to change the payment system for environment which supplies NEF.

NEF plays an important role in providing funding for environmental protection (especially those involving water supply, sewerage, flood protection, etc.) and that it is useful to continue functioning.

In our days, the payment system for environment is very complex consisting of more than 90 payments, all of them being levied at customs, for imported goods. There are no charges nor environmental taxes to be collected from indigenous producers.

Agreement EU - Moldova (DCFTA) requires that all taxpayers would pay the same taxes, environmental payments etc. Because of this, it is important that the sources of funding NEF no longer be collected at customs, when products are imported, but to initiate another system to include in all natural and legal persons in Rep. Moldova manufacturing or importing those products.

To maintain functional NEF, the existing system of environmental payments has to be extended to all taxpayers that produce goods in Republic Moldova or import these goods.

## **2.3. Regarding the environmental taxes in Republic for Moldova**

Statistical analysis of average payments received (average for the period 2011-2014) has highlighted a number of shortcomings. It can be noticed a significant fragmentation of the environmental taxes that will create substantial difficulties in collecting them from indigenous taxpayers.

There are too many environmental taxes/payments: 98 positions listed in the Annex 8 of the Law 1540/1998 which do not observe the Article 195 of DCFTA. These products are identified only by their Customs Code and the payment is made when the product is imported; environmental payment is based on the value in custom of the imported goods; the national producers do not pay the tax. The amount of money collected at the border is, on average, 10 mil. €/year (average for the period 2011-2014).



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The fragmentation of these taxes is important. The contribution to the total revenue of the NEF is like this:

- 17 environmental taxes provide 88% of the total revenue and the first 7 taxes provides 70% of total revenue.
- the rest of 81 environmental taxes, provides only 12% of total revenues for NEF.
- six environmental taxes did not bring any revenue in the period 2011-2014;
- 75 environmental taxes contributed with an aggregated amount representing less than 1% of the total revenue collected by the NEF (average values 2011-2014);

Also, there may be a situation that will create opportunities to simplify the system due to the fact that few taxes concentrate a significant part of the revenues (average data calculated for the period 2011-2014) (see Annex 3):

- 1 payment contributed to the total with sums between 5% -10%;
- 2 payments contributed with amounts between 10% -20%;
- 1 payment contributed with amounts more than 30% of the total.

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### 3. RECOMMENDATIONS AND SUGGESTIONS

#### 3.1. Criteria used for drafting the mechanism to calculate and collect of environmental charges

The proposal to revise funding sources of the NEF in Moldova, to meet the requirements of DCFTA (art. 195) was based on the following criteria:

1. Were used **two criteria resulting from the Treaty of the EU** - Republic of Moldova (DCFTA, art. 195):
  - **Criterion 1:** ensuring equal treatment of domestic producers and importers; it will be used the term *entry in the national market* for making domestic producers to pay equal taxes to those outside Moldova.
  - **Criterion 2:** elimination of ad valorem taxation; according to this criterion will be used only environmental payments calculated on physical units (kg, pieces, mp, m<sup>3</sup>, m etc.).
2. It was used the **simplification criterion**; the average number of payments will significantly be reduced - the 90 environment payments will be reduced to 6 environment payments. With the inclusion of domestic producers in the system of environmental payments it should be taken into consideration that the value of administrative expenses has to be much less than the amounts collected;
3. It was used the **revenue stability criterion** that will allow to maintain the existing amounts that are revenues to NEF. The amounts collected will be approximately equal to the average collected in the period 2011-2014 so the collection process will be simplified without diminishing revenues.
4. It was used the **accepted definition of pollution (or user) fees (payments for environment)** that refers to a payment for placing on sale or use of a product or object that has a negative impact on environment or natural resource use (air, water, soil etc.). This approach will eliminate existing taxes vulnerability to criticism that many environmental payments used today in the Annex 8 of the Law 1540/1998 are not real environmental taxes but are taxes on industrial goods or raw materials;

### 3.2. Mechanism for calculation of environmental taxes

From the list of over 90 existing payments for environment were taken first five payments that contribute up to 70% of revenues for NEF (calculated as the average of the last four years) plus another payment on water resources used by 0,05 lei / m<sup>3</sup> of extracted water (surface water and groundwater). This new payment will be included in the NEF due to the fact that most important projects financed by the fund are in the field of water supply systems, sewage (81,26% of total spend in 2014) followed by strengthening dams, prevention and liquidation of consequences of natural disasters (9 %). Projects in the field of water supply and water management have consumed more than 90% of total funds managed by the NEF in 2014 so it is important to collect some revenues from water extraction/conasumpltion.

In this way resulted a consolidated list (table below) which includes products to be taxed and the amount of these fees (payments for the environment). The mechanism for calculating and collecting payment for the environment will be in physical units as detailed in Table 1.

**Table 1: Products proposed to be included in the Consolidated List of environmental payments**

Product, type	UM	Environmental payment		Obs. (compared with existing situation)
		lei/UM	€/UM	
<b>1. PET packaging, out of which:</b>				
• under 1 litre	Piece	0,80	0,036	Existing values
• between 1-3 litre	Piece	1,00	0,045	Existing values
• Over 3 litre	Piece	1,50	0,068	Existing values
<b>2. Tetra-Pack packaging, out of which</b>			0,000	
• under 1 litre	Piece	1,00	0,045	Existing values
• 1 litre	Piece	1,50	0,068	Existing values
• between 1-2 litre	Piece	2,50	0,113	Existing values
• over 2 litre	Piece	3,00	0,135	Existing values
<b>3. Oils from petrol or mineral oils (gasoline, diesel fuel) (custom code 2710)</b>	Tona	95	4,28	New values
<b>4. New pneumatic tires of rubber (4011)</b>	1000 piece	12.000	540	New values
<b>5. Mineral or chemical fertilizers, nitrogenous(3102)</b>	Tona	112	5,04	New values
<b>6. Water extracted from surface or underground waters</b>	m <sup>3</sup>	0,05	0,0023	New payment, new values

As can be seen from the table below, all environmental payments that have been proposed meet the criteria mentioned above, as it was explained.

**Table 2. Criteria used for the proposed environmental payments**

Products	CRITERIA				
	Equal treatment	Eliminating taxation ad valorem	Simplicity and clarity	Sustaining revenues	Accepted definition for env. taxes
PET packaging	✓	✓	✓	✓	✓
Tetra-Pack packaging	✓	✓	✓	✓	✓
Oils from petrol or mineral oils (gasoline, diesel fuel) (custom code 2710)	✓	✓	✓	✓	✓
New pneumatic tires of rubber (4011)	✓	✓	✓	✓	✓
Mineral or chemical fertilizers, nitrogenous(3102)	✓	✓	✓	✓	✓
Water extracted from surface or underground waters	✓	✓	✓	✓	✓

The **equal treatment** will be ensured by using the terminology "*placing/introducing on the national market*" which will make the scope to include both imported products and those made in Republic of Moldova. Each company that will introduce on the market the above-mentioned products will be requested to pay the environmental charge. As well the calculation ad valorem was eliminated being used only physical units to calculate the charge.

The six environmental payments are **simple and easy to understand**. The first five charges are currently used as revenues for NEF and the sixth tax refers to the raw water taken from surface water bodies and groundwater.

The proposal ensures **the sustainability of revenues for NEF**; the revenues will remain at levels close to the previous ones. Thus, according to the table below, it is estimated that after two years of implementation of new taxes to collect will amount over 193 million lei.

The new definitions for environmental payments fall within **the internationally accepted terminology for environmental taxes**. Thus, packaging PET and tetra-pack falls into the category of packaging. Petroleum oils and oils of mineral (petrol, diesel, fuel oil) fall into the category of fuels and mineral or chemical fertilizers, nitrogen falls into the category of chemicals that pollute the environment. Payment for water extracted / captured falls in the category of taxes on natural resources. The estimated amount that will be collected by NEF is 193 million Lei, higher than the amount collected in 2010 (122 million lei) (Table 3).

**Table 3. Estimated amounts that will be collected by NEF (thou. Lei)**

Nr.	Products	Payments collected (average values 2010-2014)	Estimated values for 2016	Estimated values for 2017	
				1000 lei	%
1	PET packaging	61.617,98	61.617,98	80.103,37	41,49%
2	Tetra-Pack packaging	36.864,78	36.864,78	47.924,21	24,83%
3	Oils from petrol or mineral oils (gasoline, diesel fuel) (custom code 2710)	13.721,13	13.721,13	17.837,46	9,24%
4	New pneumatic tires of rubber (4011)	5.629,33	5.629,33	7.318,12	3,79%
5	Mineral or chemical fertilizers, nitrogenous(3102)	4.441,60	4.441,60	5.774,08	2,99%
6	Water extracted from surface or underground waters	0	34.088,50	34.088,50	17,66%
	<b>TOTAL (thou. lei)</b>	122.274,80	156.363,30	193.045,74	100,00%

Source: own estimates

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### **3.3. Mechanism for collection of environmental taxes; institutional aspects**

**Collecting environmental payments:** this will be done by Min. Finance and the Tax Inspectorate. The amounts thus collected are remitted monthly / quarterly to the NEF, less amounts of expenditure incurred by the MoF to collect those environmental payments (the amount withheld may not exceed 8% of the total).

**Payments for environment** (respective values) will be included in the Tax Code.

Environmental payments will be paid at the time of placing products mentioned above on the national market and at the moment of payments for raw water extraction from ground and underground waters.

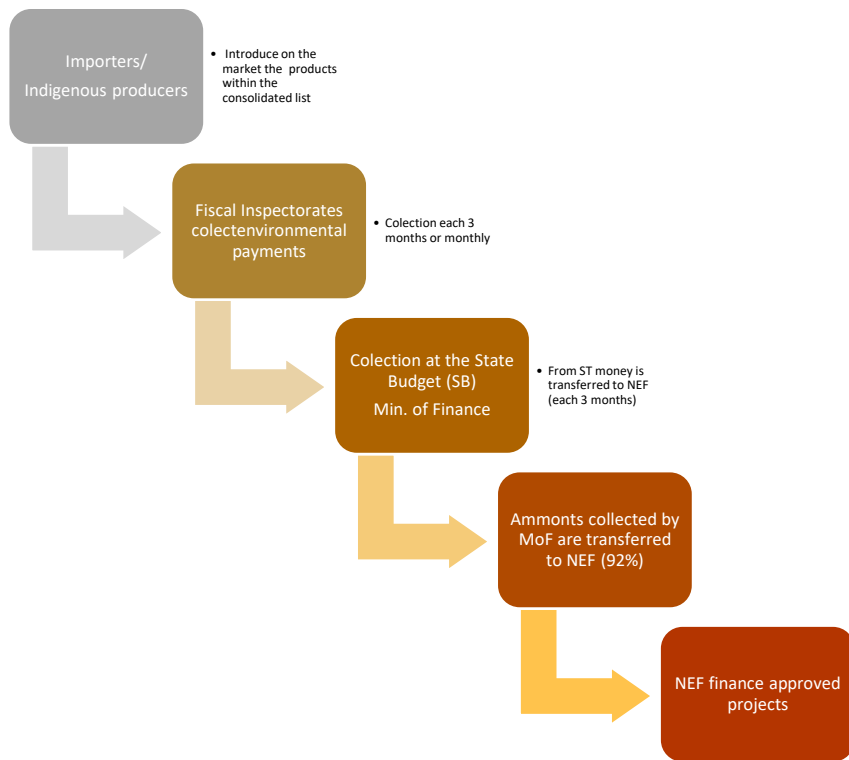
In case of export of the above products, the environmental charge will be not paid.

NEF will suspend receiving new projects within six months in order to examine the amounts collected and transferred by the Financial Inspectorate and not to be short of money in the first year of implementing the new system.

**Annex 8 of 25/02/201998 1540 law should be repealed.**

Take legislative and other measures that are deemed necessary.

In the next Figure is described the mechanism proposed to administer the new set of environmental taxes.



**Figure 1. The mechanism used to administer the new environmental taxes**

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## ANNEXES

### Annex 1. Article 195 of DCFTA

#### Fees and charges

1. As of 1 January of the year following the entry into force of this Agreement, the Parties shall prohibit administrative fees having an equivalent effect to import or export duties and charges.

2. With regard to all fees and charges of whatever character imposed by the customs authorities of each Party, including fees and charges for tasks undertaken on behalf of the said authorities, upon or in connection with import or export and without prejudice to the relevant Articles in Chapter 1 (National Treatment and Market Access for Goods) of Title V (Trade and Trade-related Matters) of this Agreement, the Parties agree that:

- a) fees and charges may only be imposed for services provided at the request of the declarant outside normal working conditions, hours of operation and in places other than those referred to in the customs regulations, as well as for any formality related to such services and required for undertaking such import or export;
- b) fees and charges shall not exceed the cost of the service provided;
- c) fees and charges shall not be calculated on an *ad valorem* basis;
- d) the information on the fees and charges shall be published via an officially designated medium and, where feasible and possible, on an official website. That information shall include the reason for the fee or charge for the service provided, the responsible authority, the fees and charges that will be applied, and when and how payment is to be made; and
- e) new or amended fees and charges shall not be imposed until information on them is published and made readily available.

Source: ASSOCIATION AGREEMENT between the European Union and the European Atomic Energy Community and their Member States, of the one part, and the Republic of Moldova, of the other part., L 260/4 EN Official Journal of the European Union 30.8.2014



## Annex 2. Environmental taxes with a semnificative contribution to the NEF

Produce	Position in the Custom Code	Amount collected (valori medii 2010-2014) (1000 Lei)	Share in total revenues (2011-2014) %	CUMULATED Values %	Obs./Comments
1. Ambalajul din plastic (PET, altele)	001	61.617,98	26,0847	26,08	Este o taxă de mediu ușor de aplicat la toți contribuabilii. Se poate folosi actualul sistem de plată la bucată, diferențiat după mărimea ambalajului. Trebuie introdus un mecanism de returnare a plății la momentul exportului.
2. Uleiuri din petrol sau uleiuri din minerale (benzină, motorină, păcură)	2710	36.864,78	15,6059	41,69	Este o taxă de mediu ușor de aplicat deoarece toți combustibilii se importă. Nu se poate folosi actualul sistem de plată. Ar trebui dezvoltat un sistem de plată pe tona de produs, diferențiat benzină motorină.
3. Alte plăți pentru mărfuri importate		25.674,20	10,8686	52,56	Trebuie detaliat ce cuprinde respectiva poziție tarifară
4. Ambalaje Tetra Pack	002	13.721,13	5,8085	58,37	Este o taxă de mediu ușor de aplicat la toți contribuabilii. Se poate folosi actualul sistem de plată la bucată, diferențiat după mărimea ambalajului. Trebuie introdus un mecanism de returnare a plății la momentul exportului.
5. Insecticide, rodenticide, fungicide, erbicide, inhibitori de germinare	3808	10.419,18	4,4107	62,78	Este o taxă de mediu care va trebui aplicată la toți contribuabilii. Trebuie dezvoltat un mod de calcul la greutate sau la substanță activă. Trebuie introdus un mecanism de returnare a plății la momentul exportului.
6. Autovehicule neînmatriculate în RM	0	9.580,50	4,0557	66,83	Sunt necesare mai multe informații
7. Țigări de foi (inclusiv cele cu capete tăiate), trabucuri și țigărete din tutun sau din înlocuitor de tutun	2402	7.032,20	2,9769	69,81	Nu este o taxă de mediu. Se poate aplica ușor la toți contribuabilii (producători interni și importatori). Se poate aplica o plată la 1000 țigărete
8. Monofilamente a căror dimensiune maximă în secțiunea transversală depășește 1mm (monofire)	3916	6.434,48	2,7239	72,54	Nu este o taxă de mediu. Se poate aplica la toți contribuabilii (producători interni și importatori). Trebuie definită plata de mediu la Kg, tonă sau altă unitate de măsură.
9. Autoturisme și alte autovehicule (uzate)	8703	5.974,85	2,5293	75,06	Este o taxă de mediu. Va fi dificil de aplicat la contribuabilii interni. Se poate aplica la momentul reinmatriculării vehiculului. Va necesita o procedură specială la vânzare-cumpărare
10. Anvelope pneumatice noi din cauciuc	4011	5.629,33	2,3831	77,45	Este o taxă de mediu care va trebui aplicată la toți contribuabilii. Modul de calcul va fi la bucată sau la 100 buc.
11. Îngrășăminte minerale sau chimice, azotate	3102	4.441,60	1,8803	79,33	Este o taxă de mediu care va trebui aplicată la toți contribuabilii. Modul de calcul va fi la tonă

Produse	Position in the Custom Code	Amount collected (valori medii 2010-2014) (1000 Lei)	Share in total revenues (2011-2014) %	CUMULATED Values %	Obs./Comments
12. Poliacetali, alți polieteri și rășini epoxidice	3907	3.772,20	1,5969	80,92	Este o taxă de mediu care va trebui aplicată la toți contribuabili. Modul de calcul va fi la tonă
13. Bitum de petrol	0	3.609,18	1,5279	82,45	Este o taxă de mediu care va trebui aplicată la toți contribuabili. Modul de calcul va fi la tonă
14. Tuburi, țevi, furtunuri și accesorii ale acestora	3917	3.544,90	1,5007	83,95	NU este o taxă de mediu. Dacă se menține va trebui aplicată la toți contribuabili. Modul de calcul va fi la tonă sau metru liniar
15. Agenți organici de suprafață (alții decât săpunurile)	3402	3.439,40	1,4560	85,41	NU este o taxă de mediu. Dacă se menține va trebui aplicată la toți contribuabili. Modul de calcul va fi la tonă sau altă unitate de volum
16. Lacuri și vopsele (inclusiv emailuri) pe bază de polimeri sintetici	3208	3.330,05	1,4097	86,82	NU este o taxă de mediu. Dacă se menține va trebui aplicată la toți contribuabili. Modul de calcul va fi la tonă sau altă unitate de volum
17. Articole de transport sau de ambalare din materiale plastice	3923	2.364,48	1,0010	87,82	NU este o taxă de mediu. Dacă se menține va trebui aplicată la toți contribuabili. Modul de calcul trebuie detaliat ulterior.
<b>Total</b>		<b>207.450,44</b>			

Sursa: Prelucrare date de la Fondul Ecologic Național (2011-2014)

### Annex 3. Revenues of the NEF from environmental charges (average yearly values 2011-2014)

Veniturile obținute la FEN din plățile pentru mediu (valori medii anuale 2011-2014)

Nr.	Produsul	Poziție tarifară	Plata pentru mediu (valori medii 2010-2014) (mii. Lei)	Pondere în total venituri (2011-2014)	Valori CUMULATE (%)
1.	Ambalajul din plastic (PET, altele)	0001	61.617,98	26,0847%	26,08%
2.	Uleiuri din petrol sau uleiuri din minerale (benzină, motorină, păcură)	2710	36.864,78	15,6059%	41,69%
3.	Alte plăți pentru mărfuri importate	0002	25.674,20	10,8686%	52,56%
4.	Ambalaje Tetra Pack	0003	13.721,13	5,8085%	58,37%
5.	Insecticide, rodenticide, fungicide, erbicide, inhibitori de germinare	3808	10.419,18	4,4107%	62,78%
6.	Autovehicule neînmatriculate în RM	0	9.580,50	4,0557%	66,83%
7.	Țigări de foi (inclusiv cele cu capete tăiate), trabucuri și țigărete din tutun sau din înlocuitor de tutun	2402	7.032,20	2,9769%	69,81%
8.	Monofilamente a căror dimensiune maximă în secțiunea transversală depășește 1mm (monofire)	3916	6.434,48	2,7239%	72,54%
9.	Autoturisme și alte autovehicule (uzate)	8703	5.974,85	2,5293%	75,06%
10.	Anvelope pneumatice noi din cauciuc	4011	5.629,33	2,3831%	77,45%
11.	Îngrășăminte minerale sau chimice, azotate	3102	4.441,60	1,8803%	79,33%
12.	Poliacetali, alți polieteri și rășini epoxidice	3907	3.772,20	1,5969%	80,92%
13.	Bitum de petrol	0	3.609,18	1,5279%	82,45%
14.	Tuburi, țevi, furtunuri și accesorii ale acestora	3917	3.544,90	1,5007%	83,95%
15.	Agenți organici de suprafață (alții decât săpunurile)	3402	3.439,40	1,4560%	85,41%
16.	Lacuri și vopsele (inclusiv emailuri) pe bază de polimeri sintetici	3208	3.330,05	1,4097%	86,82%
17.	Articole de transport sau de ambalare din materiale plastice	3923	2.364,48	1,0010%	87,82%
18.	Alte plăci, foi, folii, benzi, panglici, pelicule și lame, din materiale plastice	3920	2.060,55	0,8723%	88,69%
19.	Polimeri de clorură de vinil sau de alte olefine	3904	1.717,60	0,7271%	89,42%

Nr.	Produsul	Poziție tarifară	Plata pentru mediu (valori medii 2010-2014) (mii. Lei)	Pondere în total venituri (2011-2014)	Valori CUMULATE (%)
	halogenate sub forme primare				
20.	Autovehicule pentru transportul mărfurilor (uzate)	8704	1.535,60	0,6501%	90,07%
21.	Articole din azbociment, celulozociment sau similare	6811	1.438,53	0,6090%	90,68%
22.	Alte articole din cauciuc vulcanizat nedurificat	4016	1.378,65	0,5836%	91,26%
23.	Celuloză și derivații ei chimici	3912	1.363,85	0,5774%	91,84%
24.	Lacuri și vopsele (inclusiv emailuri) pe bază de polimeri	3209	1.324,93	0,5609%	92,40%
25.	Alte plăci, folii, pelicule, benzi și lame din material plastic:	3921	1.283,08	0,5432%	92,94%
26.	Îngrășăminte minerale sau chimice conținând două sau trei fertilizante: azot, fosfor și potasiu	3105	1.197,90	0,5071%	93,45%
27.	Polimeri de stireni sub forme primare	3903	1.163,75	0,4926%	93,94%
28.	Polimeri acrilici sub forme primare	3906	1.162,33	0,4920%	94,44%
29.	Învelitori din materiale plastice pentru podele, chiar autoadezive, în rulouri sau în formă de plăci de pardoseală sau de dale	3918	1.121,98	0,4750%	94,91%
30.	Hîrtii, cartoane, vată de celuloză și straturi subțiri din fibre de celuloză cretate	4811	921,90	0,3903%	95,30%
31.	Polimeri de acetat de vinil	3905	871,83	0,3691%	95,67%
32.	Preparate lubrifiante	3403	781,13	0,3307%	96,00%
33.	Lămpi și tuburi electrice cu incandescență sau cu descărcare	8539	760,50	0,3219%	96,32%
34.	Polimeri de etilenă în forme primare	3901	739,53	0,3131%	96,63%
35.	Plăci, benzi, table și folii de plumb, pulbere și paiete din plumb	7804	662,97	0,2807%	96,92%
36.	Uleiuri brute din petrol sau din minerale bituminoase	2709	631,28	0,2672%	97,18%
37.	Polimeri de propilenă sau de alte olefine sub forme primare	3902	562,03	0,2379%	97,42%
38.	Alte substanțe colorante	3206	524,05	0,2218%	97,64%
39.	Preparate antigel și lichide preparate pentru degivrare	3820	502,78	0,2128%	97,86%

Nr.	Produsul	Poziție tarifară	Plata pentru mediu (valori medii 2010-2014) (mii. Lei)	Pondere în total venituri (2011-2014)	Valori CUMULATE (%)
40.	Plăci, foi, folii, benzi, panglici, pelicule și alte forme plate autoadezive, din materiale plastice, inclusiv în rulouri:	3919	501,38	0,2122%	98,07%
41.	Rășini aminice, rășini fenolice și poliuretani sub forme primare	3909	468,25	0,1982%	98,27%
42.	Benzi transportoare sau curele de transmisie din cauciuc vulcanizat	4010	406,73	0,1722%	98,44%
43.	Substanțe colorante organice sintetice	3204	365,30	0,1546%	98,59%
44.	Lăzi, cutii, saci, pungi, cornete și alte ambalaje din hârtie, carton, vată de celuloză	4819	355,65	0,1506%	98,74%
45.	Tuburi, țevi și furtunuri din cauciuc vulcanizat nedurificat	4009	320,58	0,1357%	98,88%
46.	Suporturi pregătite pentru înregistrarea sunetului	8523	308,88	0,1308%	99,01%
47.	Materiale de fricțiune și articole din acestea	6813	299,88	0,1269%	99,14%
48.	Acumulatori electrice	8507	211,98	0,0897%	99,23%
49.	Autovehicule pentru transportul de minimum 10 persoane, inclusiv șoferul (uzate)	8702	168,58	0,0714%	99,30%
50.	Cauciuc sintetic și factice derivat din uleiuri, sub forme primare sau în plăci, foi și benzi	4002	156,18	0,0661%	99,36%
51.	Lână de zgură, de rocă și altă lână minerală similară	6806	151,75	0,0642%	99,43%
52.	Plăci, foi, benzi, baghete și profile din cauciuc vulcanizat nedurificat	4008	150,30	0,0636%	99,49%
53.	Anvelope pneumatice reșapate din cauciuc; bandaje, benzi de rulare amovibile pentru pneuri și "flapsuri" din cauciuc:	4012	138,58	0,0587%	99,55%
54.	Solvenți și diluanți organici compuși, nedenumiți și necuprinși în altă parte;	3814	124,43	0,0527%	99,60%
55.	Rășini de petrol, rășini cumaron-indenice, politerpene, polisulfuri, polisulfoni și alte produse	3911	108,85	0,0461%	99,65%
56.	Camere de aer din cauciuc	4013	71,38	0,0302%	99,68%

Nr.	Produsul	Poziție tarifară	Plata pentru mediu (valori medii 2010-2014) (mii. Lei)	Pondere în total venituri (2011-2014)	Valori CUMULATE (%)
57.	Îngrășăminte minerale sau chimice, potasice	3104	66,03	0,0280%	99,71%
58.	Lichide pentru frîne hidraulice și alte lichide preparate pentru transmisii hidraulice	3819	58,93	0,0249%	99,73%
59.	Alte lacuri și vopsele (inclusiv emailuri);	3210	55,73	0,0236%	99,76%
60.	Azbest prelucrat în fibre; amestecuri pe bază de azbest sau pe bază de azbest și carbonat de magneziu	6812	52,40	0,0222%	99,78%
61.	Cauciuc amestecat, nevulcanizat, sub forme primare sau în plăci, foi și benzi	4005	47,88	0,0203%	99,80%
62.	Îngrășăminte minerale sau chimice, fosfatice	3103	42,70	0,0181%	99,82%
63.	Pigmenți	3212	41,10	0,0174%	99,83%
64.	Siliconi sub forme primare	3910	39,58	0,0168%	99,85%
65.	Preparate antidetonante, inhibitori de oxidare, aditivi peptizanți, amelioratori de viscozitate	3811	39,43	0,0167%	99,87%
66.	Alte tutunuri și înlocuitori de tutun fabricate; tutunuri "omogenizate" sau "reconstituite", extracte și esențe de tutun	2403	37,65	0,0159%	99,88%
67.	Poliamide sub forme primare	3908	31,58	0,0134%	99,90%
68.	Uleiuri și alte produse derivate rezultate din distilarea gudronului de huiă la temperaturi înalte, produse similare la care greutatea compușilor aromatici depășește greutatea constituenților nearomatici	2707	30,13	0,0128%	99,91%
69.	Schimbători de ioni pe bază de polimeri	3914	22,98	0,0097%	99,92%
70.	Fenoli; fenoli – alcooli	2907	18,23	0,0077%	99,93%
71.	Etilenă, propilenă, butilenă și butadienă	0	17,37	0,0074%	99,93%
72.	Sicativi preparați	3211	17,33	0,0073%	99,94%
73.	Polimeri naturali	3913	17,13	0,0072%	99,95%
74.	Pigmenți, opacifianți și culori preparate	3207	14,75	0,0062%	99,95%

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75.	Lămpi, tuburi și valve electronice cu catod cald, cu catod rece sau cu fotocatod	8540	13,25	0,0056%	99,96%
76.	Pachete "Tetra-Pack" (vrac)	0	12,75	0,0054%	99,97%
77.	Preparate numite "acceleratori de vulcanizare", plastifianți compuși pentru cauciuc sau materiale plastice	3812	10,65	0,0045%	99,97%
78.	Hidrocarburi aciclice	2901	10,33	0,0044%	99,97%
79.	Derivați halogenați ai hidrocarburilor	2903	9,35	0,0040%	99,98%
80.	Hidrocarburi ciclice	2902	8,30	0,0035%	99,98%
81.	Fire și corzi din cauciuc vulcanizat	4007	7,45	0,0032%	99,99%
82.	Azbest	0	6,48	0,0027%	99,99%
83.	Alte forme (de exemplu, baghete, tuburi, profile) și articole (de exemplu, discuri, rondel, inele) din cauciuc nevulcanizat	4006	5,93	0,0025%	99,99%
84.	Cauciuc regenerat, sub forme primare sau în plăci, foi sau benzi	4003	4,65	0,0020%	99,99%
85.	Cauciuc durificat (de exemplu, ebonită) sub toate formele, inclusiv deșeurile și resturile	0	3,90	0,0017%	99,99%
86.	Bitumuri și asfalturi naturale, șisturi și nisipuri bituminoase; asfaltiți și roci asfaltice	2714	3,80	0,0016%	100,00%
87.	Acizi grași monocarboxilici industriali, uleiuri acide de rafinare, alcooli grași, industriali	3823	2,81	0,0012%	100,00%
88.	Lacuri colorante;	3205	2,55	0,0011%	100,00%
89.	Pile și baterii de pile electrice:	8506	2,43	0,0010%	100,00%
90.	Gumă arabică	0	1,20	0,0005%	100,00%
91.	Cauciuc natural, balată, gutapercă, guayul, chicle și gume naturale similare	4001	0,42	0,0002%	100,00%
92.	Deșeuri și resturi de pile, de baterii de pile și de acumulate electrice, pile și baterii de pile electrice uzate și acumulate electrice uzate	8548	0,13	0,0001%	100,00%

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93.	- lămpi cu vapori de mercur sau de sodiu; lămpi cu halogenură metalică:	0	0,00	0,0000%	100,00%
94.	- fluorescente, cu catod cald	0	0,00	0,0000%	100,00%
95.	Discuri, benzi și alte suporturi pentru înregistrarea sunetului sau pentru înregistrări similare, înregistrate,	8524	0,00	0,0000%	100,00%
96.	Deșeuri de mătase (inclusiv gogoși nedepănabili, deșeuri de fire și destrăătură)	5003	0,00	0,0000%	100,00%
97.	Mică prelucrată și articole de mică	6814	0,00	0,0000%	100,00%
98.	Fibre de sticlă (inclusiv vată de sticlă) și articole din acestea (de exemplu, fire, țesături)	7019	0,00	0,0000%	100,00%
	<b>Total general</b>		<b>236.222,94</b>	<b>100%</b>	



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