Environmental Tax Accounts

Publication date: 25.12.2025
Next publication date: 25.12.2026

1. Key indicators

3 744,3 billion	2,7%	67,3 %
Total environmental tax revenues in 2024	Share of environmental taxes in the GDP of the Republic of Kazakhstan	Share of energy taxes in the structure of environmental taxes

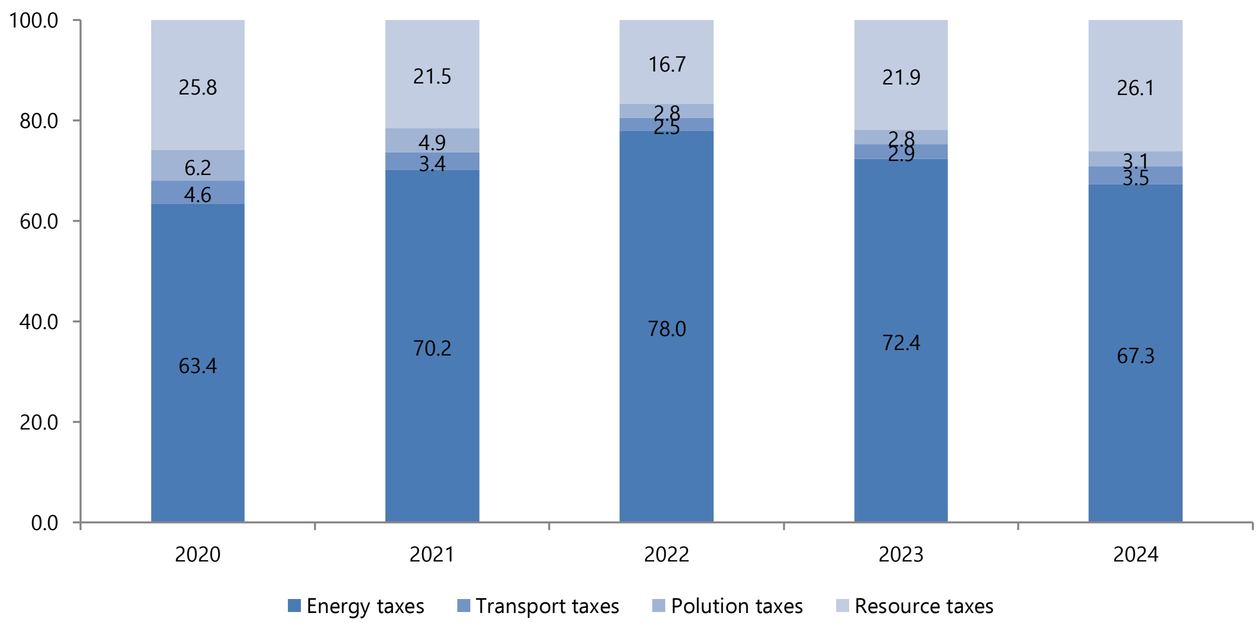
The Environmental Tax Accounts (ETA) are an important component of the System of Environmental-Economic Accounting that systematizes information on tax revenues generated from the use of natural resources and environmental pollution within the Republic of Kazakhstan. The ETA provides information for assessing the contribution of different sectors of the economy to the state budget through environmental tax payments and for analyzing the effectiveness of environmental tax policy. The information may be used to develop economic incentives for environmental protection activities and to improve environmental taxation mechanisms.

In 2024, total environmental tax revenues amounted to 3,744.3 billion tenge, representing 2.7% of the country's Gross Domestic Product (GDP).The largest share of environmental taxes consists of energy taxes, amounting to 2,521.7 billion tenge (67.3% of the total). They are followed by resource taxes at 975.2 billion tenge (26.1%) and transport taxes at 131.8 billion tenge (3.5%). In 2024, pollution taxes accounted for the smallest share of total environmental taxes, amounting to 115.7 billion tenge, or 3.1%.

2. Structure of environmental taxes

Type of environmental taxes	Receipts, thousand tenge	Share of environmental taxes in GDP, as a percentage
Energy taxes	2 521 650 309,90	1,80
Transport taxes	131807823,2	0,1
Polution taxes	115672060,7	0,1
Resource taxes	975 168 720,90	0,70
Total environmental taxes	3 744 298 914,70	2,70

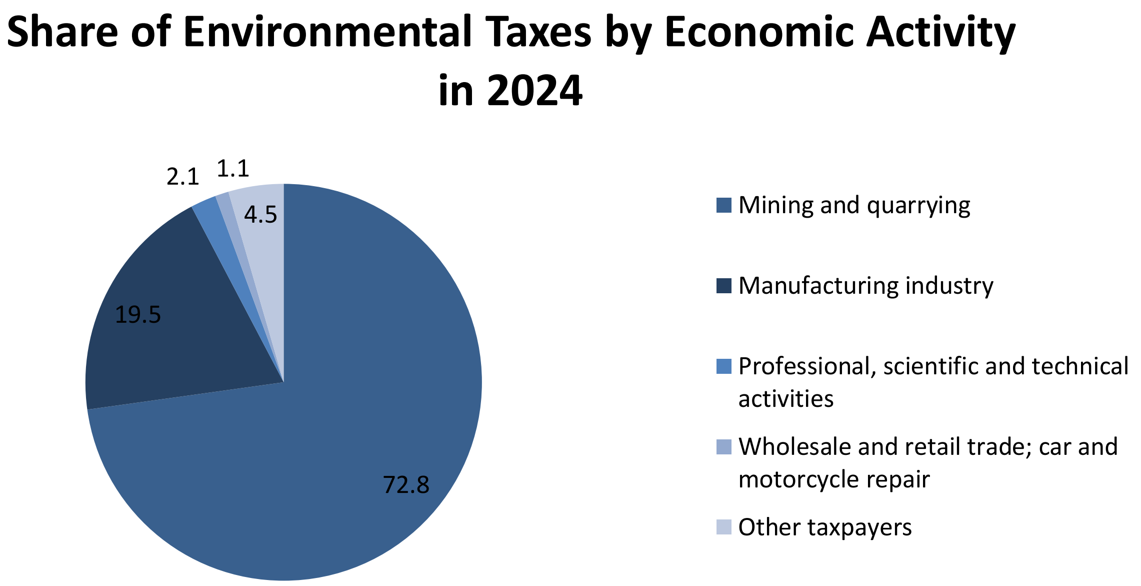
Structure of Environmental Taxes, percent of total



The ETA by economic activity provides detailed information on the distribution of environmental tax revenues across the sectors of the economy of the Republic of Kazakhstan, enabling an assessment of the environmental burden imposed by different economic activities.

According to the 2024 data, the mining and quarrying sector accounted for the largest amount of environmental taxes, totaling 2,724.4 billion tenge, or 72.8% of total environmental taxes. The manufacturing industry ranked second with 731.7 billion tenge (19.5%). Significant shares were also recorded for: Professional, scientific and technical activities – 78.2 billion tenge (2.1%); Wholesale and retail trade; repair of motor vehicles and motorcycles – 42.7 billion tenge (1.1%).The Transportation and storage sector accounted for 0.6% of total environmental taxes, or 22.5 billion tenge.

3. Share of Environmental Taxes



Dynamic tables

Environmental taxes account

Spreadsheets

Environmental taxes account

4. Glossary

Energy taxes – tax revenues levied on energy products used both for transport purposes (gasoline, diesel fuel) and for stationary applications (hydrocarbon raw materials, products of their processing, and electricity). This category also includes taxes on biofuels and other forms of energy from renewable sources.

Transport taxes – tax revenues related to the production, sale, ownership and use of transport equipment and related transport services, provided they meet the general definition of environmental taxes.

Pollution taxes – tax revenues levied on measured or estimated emissions of pollutants into the atmosphere from stationary sources, discharges of pollutants into water bodies, as well as the storage and disposal of waste. Carbon emission taxes are an exception and are classified as energy taxes.

Resource taxes – taxes levied on water abstraction and the extraction of raw materials and other natural resources (e.g. sand and gravel). In accordance with the general scope of environmental taxes, payments to government for the use of land or natural resources are treated as rent and are therefore excluded from resource taxes.

5. Methodological Notes

An environmental tax is a tax whose tax base is a physical unit (or a proxy for a physical unit) of something that has a proven, specific negative impact on the environment. Environmental taxes are classified into four categories: Energy taxes; Transport taxes; Pollution taxes; Resource taxes. The distribution of environmental taxes by economic activity reflects the structure of the national economy and the environmental impact of different economic sectors.

The Environmental Tax Accounts are compiled and published annually in accordance with the international standards of the System of Environmental-Economic Accounting 2012 (SEEA 2012).

6. Related Publications

Accounts of System of Environmental-Economic Accounting of the Republic of Kazakhstan (2024)

7. Useful Links

Information-analytical system «Taldau»

8. Methodological Material

Methodology for the formation of primary indicators required to build an environmental account in the System of National Accounts

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