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1. Key indicators

4 200,4 billion	2,6%	64,1 %
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.

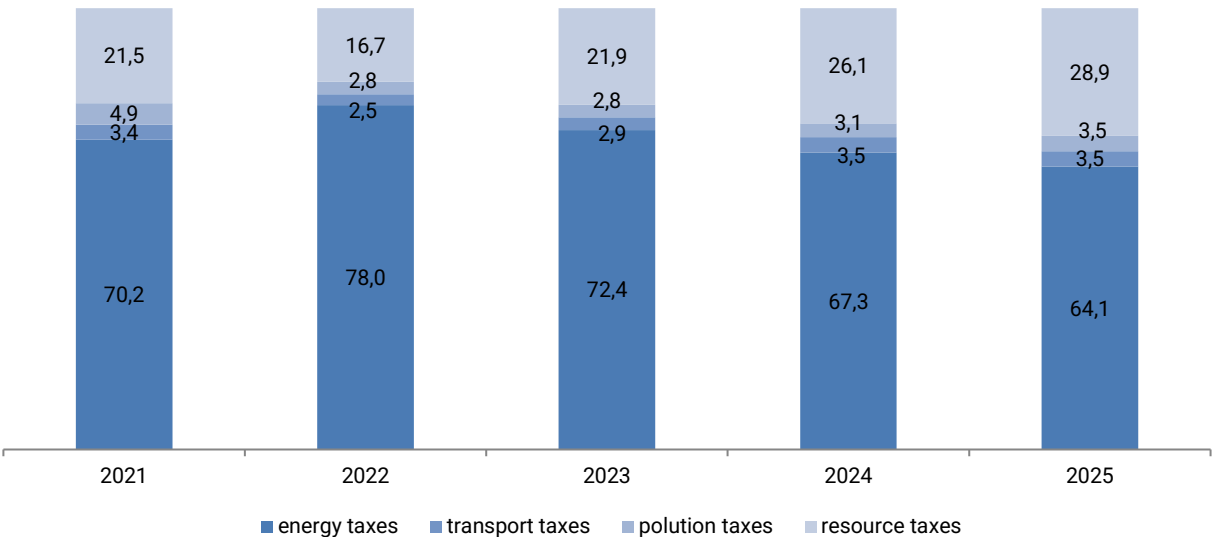
In 2025, total environmental tax revenues amounted to 4200,4 billion tenge, representing 2,6% of the country's Gross Domestic Product (GDP). The largest share of environmental taxes consists of energy taxes, amounting 2692,9 billion tenge (64,1% of the total). They are followed by resource taxes at 1213,1 billion tenge (28,9%) and transport taxes at 146,2 billion tenge (3,5%). In 2025, pollution taxes amounting to 148,2 billion tenge, or 3,5% of the total amount of environmental taxes.

2. Structure of environmental taxes

Type of environmental taxes	Receipts, thousand tenge	Share of environmental taxes in GDP, as a percentage
Energy taxes	2 692 918 043,6	1,6
Transport taxes	146 179 062,4	0,1
Polution taxes	148 253 623,4	0,1
Resource taxes	1 213 073 801,2	0,8
Total environmental taxes	4 200 424 530,6	2,6

Structure of Environmental Taxes

percent

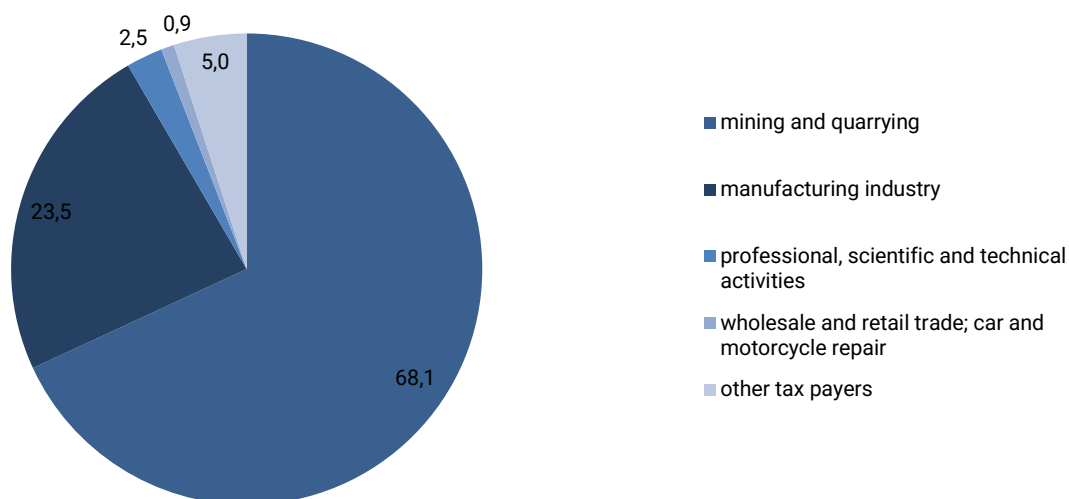


The ETA by economic activity provides detailed information on the distribution of environmental tax revenues across the sectors of the economy, enabling an assessment of the environmental burden imposed by different economic activities.

According to the 2025 data, the mining and quarrying sector accounted for the largest amount of environmental taxes, totaling 2861.8 billion tenge, or 68.1% of total environmental taxes. The manufacturing industry ranked second with 985.2 billion tenge (23.5%). Significant shares were also recorded for: Professional, scientific and technical activities – 104.5 billion tenge (2.5%); Wholesale and retail trade; repair of motor vehicles and motorcycles – 37.3 billion tenge (0.9%). The Transportation and storage sector accounted for 0.6% of total environmental taxes, or 24.8 billion tenge.

3. Share of Environmental Taxes

Share of Environmental Taxes by Economic Activity in 2025



Dynamic tables

[Environmental taxes account](#)

[The account of environmental taxes by type of economic activity](#)

Spreadsheets

[Environmental taxes account for 2025](#)

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

[The System of Environmental-Economic Accounting 2012 \(Central Framework\)](#)

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