

# RIJEČ UREDNIŠTVA

## ŠUMARSTVO SA, I BEZ NAKNADE ZA OPĆEKORISNE FUNKCIJE ŠUMA

Ovih dana ponovo se pokreće rasprava o naknadi za općekorisne funkcije šuma, pa se pitamo da li to znači da se sprema njeno potpuno ukidanje. Ponavljat ćemo se ako opetovano ukazujemo kako je drvo kao sirovina za primarnu i finalnu obradu samo sporedni proizvod potrajnog gospodarenja šumama, a prava i višestruka vrijednost (i do 50 puta) su općekorisne funkcije šuma. Trudimo se ukazati političarima koji donose odluke, ne-biolozima, pa i kvazi biolozima, kako je: zaštita tla od erozije vodom i vjetrom, sprječavanje bujica i uravnoteženje vodnih odnosa, pročišćavanje voda i opskrba izvorišta pitkom vodom, povoljan utjecaj na klimu i pročišćavanje onečišćenoga zraka, utjecaj na poljodjelsku djelatnost, na ljepotu krajobraza, na razvoj turizma, na osiguranje prostora za odmor i rekreaciju, na očuvanje biološke raznolikosti i genofonda, na ublažavanje efekta staklenika i dr., glavna uloga šume i iz toga razloga i najodgovornija zadaća šumarstva – održati je u optimalnom stanju. Uz tvrtku kojoj je država kao vlasnik šuma povjerila gospodarenje državnim šumama i koja iz prihoda dobivenih prodajom drvnih sortimenata ulaže u očuvanje općekorisnih funkcija šuma na površini tzv. gospodarskih šuma, neophodno je da i ostale pravne osobe koje u RH obavljaju gospodarsku djelatnost uplaćuju naknadu za općekorisne funkcije šuma, upravo za ulaganja na onim površinama na kojima se ne ostvaruje prihod, jer nema klasičnog gospodarskog proizvoda šume, drvnog sortimenta. Ta naknada je bila 0,07 % od ukupnog prihoda, pa je od 1. srpnja 2010. pala na 0,0525, a potom je od 24. veljače 2012. smanjena na 0,0265 %, da bi se sada najavljivalo njeno potpuno ukidanje. Neki tu naknadu svrstavaju u parafiskalne namete, čak što više, spominju je najčešće među prvima koje bi trebalo ukinuti, što zaista začuđuje, jer je primjerice normalno plaćati za slušanje glazbe, a za ono "što nam život znači", ne. Neke poreze možemo nazivati nametima, no značenje pojma namet nije precizno definiran i ovisi o funkciji za što se upotrebljava, pa bi u ovome slučaju priličnije bilo upotrijebiti pojam pristojba. Interesantno je pogledati koga bi to oslobodili toga teškog nameta? Hrvatsko šumarsko društvo se uz brojna savjetovanja na tu temu, na 4 stranice teksta očitovalo glede naknade za općekorisne funkcije šuma, navodeći detaljno općekorisne funkcije, % prijašnje i sadašnju naknadu, taksativno utrošena ta sredstva za biološku obnovu i zaštitu šuma tijekom 2012. god. (od oko 253 mil. kn), predvidive posljedice ukidanja naknade za općekorisne funkcije šuma i naposljetku navelo 20 vodećih

pravnih osoba (8 u domaćem vlasništvu) koje bi ukidanjem bile oslobođene toga "parafiskalnog nameta". Na ovome ćemo mjestu radi ilustracije navesti u % samo 5 (od 15) značajnih stavki utrošenih sredstava: u gospodarenje šumama na kršu oko 17 %, u šume privatnih šumovlasnika 13,5 %, u čuvanje šuma 12 %, u šumsku infrastrukturu 10 % i razminiranje 10 %, što čini ukupno oko 62,5 %. "Parafiskalnog nameta" pak oslobodili bi se najveći platiše – navodimo samo njih 5 od 20, koje nose gotovo 50 % iznosa kojega tih 20 monopolista uplaćuju: primjerice INA (61,6 mil. kn), Konzum (32,6 mil. kn), Hrvatska elektroprivreda (30,5 mil. kn), Hrvatski telekom (18 mil. kn.), Zagrebačka banka (17,6 mil. kn), Privredna banka (12,4 mil. kn) itd. Izračunat je i iznos od 265 kn naknade za općekorisne funkcije šuma koje pravna osoba plaća na 1 mil. kn prihoda, što nije veliko opterećenje. Naposljetku, Hrvatsko šumarsko društvo kao zaključak sugerira i moguća rješenja.

Sada se vraćamo na početak ovoga teksta, na rečenicu "Trudimo se ukazati...." te kako imamo očuvane i 95 % prirodne šume s velikom bioraznolikošću, kao rezultat uvažavanja načela potrajnog gospodarenja, kojega za razliku od Europe nismo nikada napuštali. Očito je da unatoč brojnim raspravama i pisanim materijalima, priznanjima inozemnih stručnjaka, pa i znanstvenim monografijama, današnje političare nismo uspjeli uvjeriti i ukazati im s kakvim bogatstvom raspolažemo, pa i što to raritetno i najvrijednije unosimo u EU. Jednostavno do njih ne možemo doprijeti, jer među njima nema nikoga tko će struku poduprijeti. Naši kolege članovi vladajuće koalicije šute, dozvoljavaju da ih se ništa i ne pita, što ukazuje na slabu ocjenu njihovog političkog, pa i stručnog ugleda. Da nije tako ne bi primjerice dozvolili nanošenje nove sramote struci, izborom agronoma za ministra za šumarstvo. Unatoč upozorenju i obećanjima da neće biti zabijen i posljednji čavao u "lijes šumarstva", on je zabijen. Ako se iz novog Zakona o šumama izbaci članak o naknadi za općekorisne funkcije šuma, kako se naslućuje, tada će prva tražena zadaća novoga ministra biti obavljena, i to bez Povjerenstva za izradu ZOŠ-a i demokratske rasprave. Tako će vlasnik Konzuma moći bez problema odmah kupiti novu jahtu, na kojoj očekujemo da će ugostiti velikog "prijatelja šumarstva" ministra financija, koji je kako kažu začetnik i podupiratelj ove nakane.

Mi pak samo možemo razmišljati i zamišljati kako sada dalje, a posljedice ove odluke predobro znamo?

# EDITORIAL

## FORESTRY WITH AND WITHOUT A TAX ON NON-MARKET FOREST FUNCTIONS

A tax levied for non-market forest functions has again become the topic of heated arguments, which makes us wonder whether this paves the path to its complete abolishment. We have repeatedly pointed out that wood as a raw material for primary and final processing is only a secondary product of sustainable forest management, while the real and multiple value (up to 50 times higher than that of wood) relates to non-market forest functions. We have tried to the best of our ability to present to the decision-making politicians, non-biologists and *quasi* biologists all the outstandingly beneficial functions of forests, such as protection against water and wind induced soil erosion, torrent prevention and balancing water relations, water purification and supply of sources of potable water, favourable effects on climate, purification of polluted air, beneficial effects on agricultural activities, enhancement of the beauty of the landscape, development of tourism, provision of relaxation and recreation areas, conservation of biological diversity and genofund, mitigation of the greenhouse effect and many others. It is for these reasons that the most responsible tasks of foresters is to maintain the forest in its optimal condition. The company, which the state as the main forest owner has entrusted with the management of state forests, invests the funds obtained from the sale of wood assortments in the preservation of non-wood forest functions in the areas of so-called commercial forests. Other legal persons performing the economic activity in the Republic of Croatia also pay a tax on non-market forest functions. The collected funds are invested in the areas in which there is no classical economic forest product, i.e. wood assortment. This tax used to be 0.07% of the total turnover, but was reduced to 0.0525% on July 1, 2010, and further reduced to 0.0265% on February 24th, 2012, to be finally threatened with complete abolishment. This tax is perceived by some as parafiscal; moreover, they argue that it should be the first to be revoked. This line of thinking is more than astonishing: why is it normal to pay for listening to music but not for something vital for the human life as the forest? Some taxes may be called imposts, but the significance of the term "impost" is not precisely defined and depends on the purpose for which it is used. In this case it would be more suitable to use the term "fee".

It would be interesting to see who would be exempt from paying this "heavy" impost. The Croatian Forestry Association has held a number of meetings devoted to this topic and has used four pages of text to express its views regarding the compensation for non-wood forest function. It has listed in detail all the non-market forest functions, the percentages of the former and current tax, the taxatively used means for the biological restoration and protection of forests during 2012 (about 253 million kuna) and the anticipated consequences of abolishing the tax on non-market forest functions. It has provided a list

of 20 leading legal persons (8 in domestic ownership) who would be exempt from paying this "parafiscal impost" if it was abolished. As an illustration, we mentioned (in percentages) only 5 out of 15 important items that are financed from the tax: about 17% relates to managing forests on karst, 13.5% was invested in privately owned forests, 12% relates to guarding forests, 10% was invested in the forest infrastructure and 10% in demining, amounting to about 62.5% overall. Exemption from paying the "parafiscal impost" would target the biggest payers. We listed only 5 out of the 20 big payers, whose payments reach almost 50% of the amount paid by the 20 monopolists: for example, INA – Croatian oil company (61.6 million kuna), Konzum retail chain (32.6 million kuna), Croatian Electrical Company (30.5 million kuna), Croatian Telecom (18 million kuna), Zagrebačka Banka (17.6 million kuna), Privredna Banka (12.4 million kuna), etc. A minor compensation amount of 265 kuna per 1 million kuna income which a legal person pays for non-market forest functions was also calculated. Finally, the Croatian Forestry Association proposed some solutions.

Let us return to the sentence at the beginning of this text "We have tried to the best of our ability to present... and highlight the fact that Croatia boasts 95% of the natural forests with high biodiversity, which is the result of staunch adherence to the principles of sustainable management which we, unlike Europe, have never abandoned. Despite numerous debates and written materials, acknowledgements by foreign experts and a set of valuable scientific monographs, we have evidently failed to convince the present day politicians of the richness in our possession and of the rare and highly valuable asset we are bringing to the EU. We simply cannot reach them, because there is not one person among them to advocate the forestry profession. Our colleagues, members of the ruling Coalition, keep silent and are content with not being asked anything, thus deserving a poor grade for their political and professional reputation. To make matters even worse, they allowed yet another shame to be inflicted on the profession by electing an agronomist as Vice Minister of Forestry. In vain were all the promises that the last nail in the "coffin of forestry" would not be driven. If the article on a fee for non-market forest functions is excluded from the new Forest Law, as is being hinted, then the first task of the new Vice Minister will have been successfully accomplished. It seems that there is no need to consult the Forest Act Commission or organize a public debate. The owner of Konzum can promptly buy a new yacht at which he will expectedly welcome a great "friend of forestry", the Minister of Finance, who is allegedly the initiator and advocate of this idea.

We are left to deliberate on what to do next, for we are all too familiar with the consequences of such a decision.