

21 November 2014

Environmental Taxes Account
Base 2008. Accounting series 2008-2012

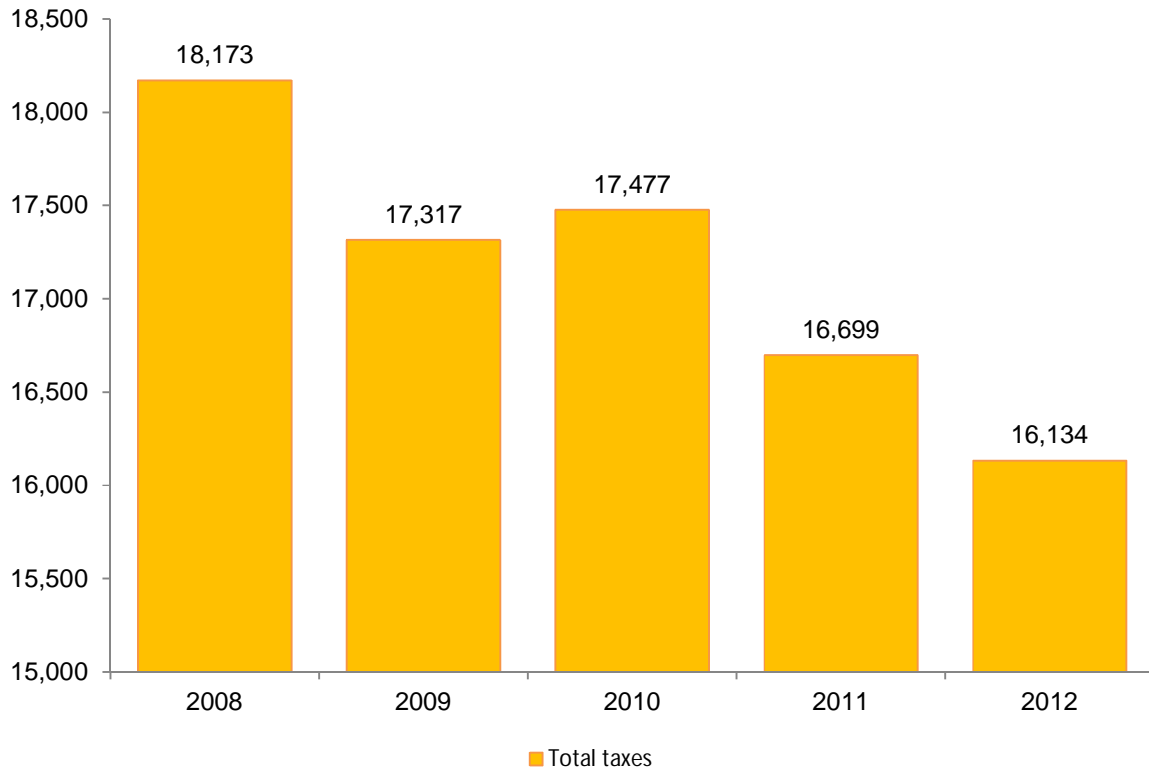
The environmental taxes stand at 16,134 million euros in 2012, that is, 3.4% less than in 2011

56.6% of the environmental taxes are paid by households, 1.5 points less than in the previous year

In 2012, the environmental taxes increased to 16,134 million euros, indicating a decrease of 3.4% as compared with the previous year. In the 2008-2012 period, it registered a decrease of 11.2%.

Total environmental taxes

Unit: million euros



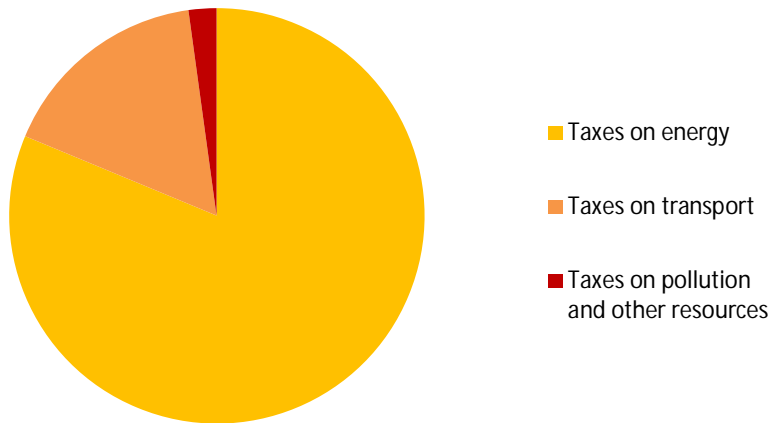
Types of environmental taxes

The environmental taxes are made up of taxes on energy, taxes on transport and taxes on pollution and resources.

Taxes on energy reached 13,109 million euros in 2012, representing 81.3% of the total. In turn, taxes on transport increased to 2,671 million euros (16.6% of the total), whereas taxes on pollution and resources represented the remaining 2.2%.

Environmental taxes

Percentage of the total. Year 2012

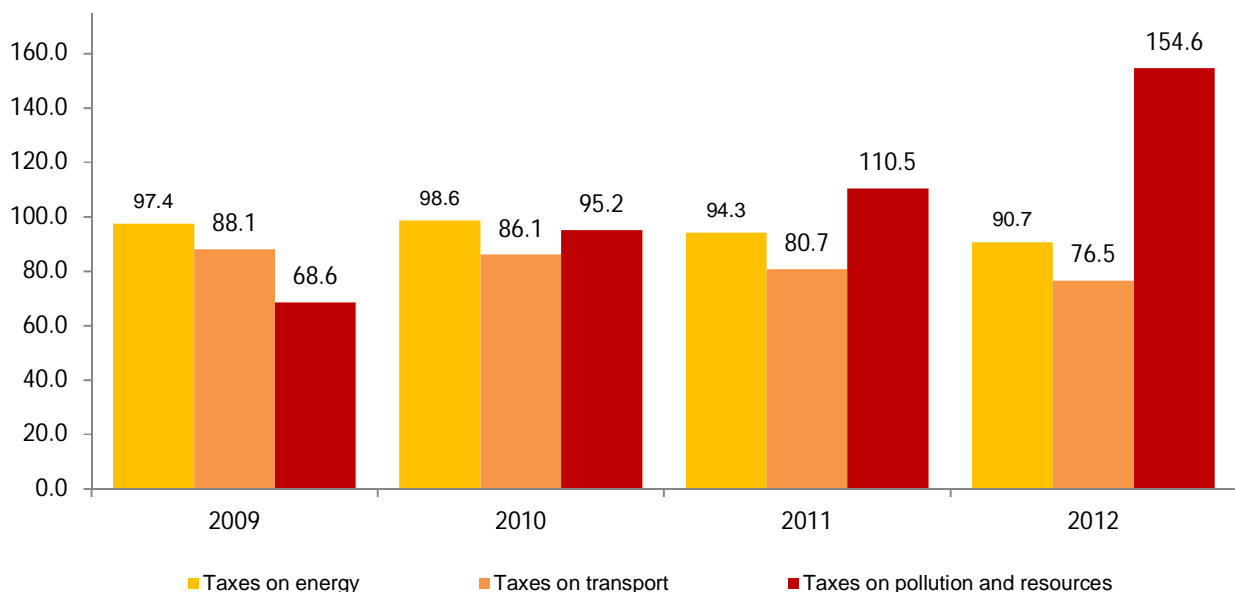


Taxes on energy decreased by 3.8% in 2012, as compared with 2011. In turn, taxes on transport decreased 5.2% and taxes on pollution and resources increased by 39.9%.

Within the 2008-2012 period, taxes on energy decreased by 9.3% and taxes on transport did so by 23.5%. In turn, taxes on pollution and resources increased by 54.6%.

Environmental Taxes

Variation index by type of tax. Reference year 2008=100



Results by branch of activity and households

Households as final consumers paid 9,126.4 million euros in environmental taxes in 2012, that is, 5.9% less than in the previous year.

In turn, *Transport and storage* decreased the tax payment by 4.5% whereas *Other services* did so by 4.2%.

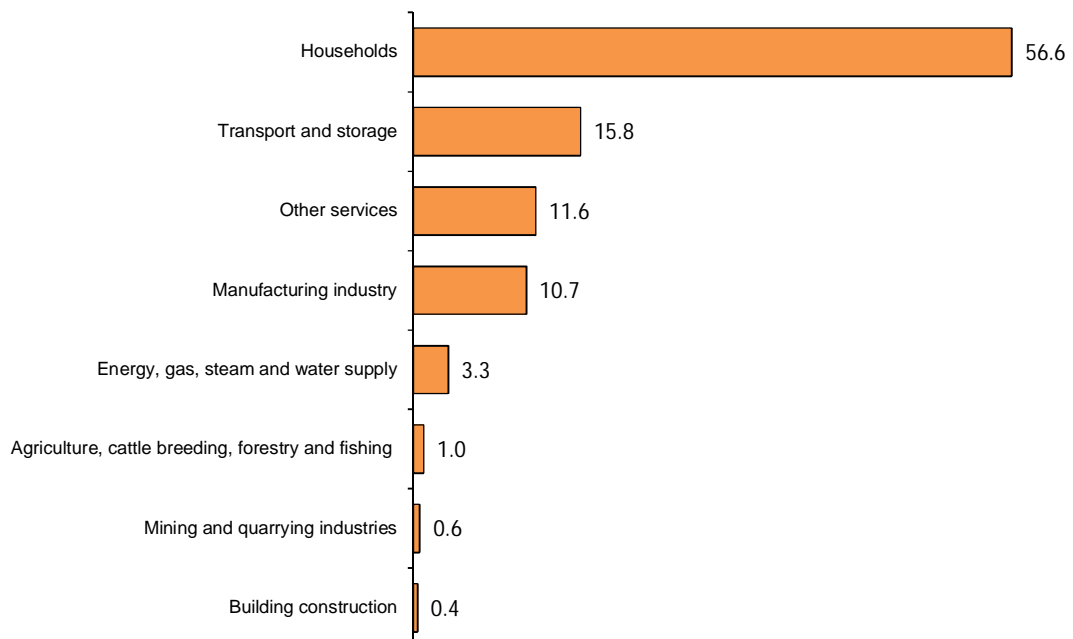
Environmental taxes by branches of activity and households.

Unit: million euros

	2012	% over the total	% y-o-y variation 2012
Agriculture, cattle breeding, forestry and fishing	154.6	1.0	7.3
Mining and quarrying industries	97.5	0.6	-3.9
Manufacturing industry	1,728.2	10.7	8.6
Electricity, gas, steam and water supply	536.0	3.3	12.9
Building construction	65.3	0.4	0.8
Transport and storage	2,543.9	15.8	-4.5
Other services	1,882.1	11.6	-4.2
Households	9,126.4	56.6	-5.9
TOTAL	16,134.0	100.0	-3.4

Households paid 56.6% of the total environmental taxes in 2012. They were followed by *Transport and storage* (15.8% of the total) and *Other services* (11.6%).

Percentage distribution of environmental taxes by branches of activity and households. Year 2012



Methodological note

The **Environmental Accounts** (EA) are a synthesis statistical option with the general objective of integrating environmental information coherently in the central system of National Accounts, following the methodology of the United Nations' System of Integrated Environmental and Economic Accounting (UNSD 2008), which constitutes the conceptual framework of the EA.

[European Parliament and Council Regulation \(EU\) No. 691/2011, of 6 July 2011, regarding the European environmental accounts](#), constitutes the reference framework of common concepts, definitions, classifications and accounting norms intended for the compilation of the Environmental Accounts, and for the first time, includes a module for this account, to be transmitted annually.

The **Environmental Tax Account** presents the breakdown of environmental taxes, by branch of activity and households as final consumers sector.

The **Environmental Taxes** are defined as those whose taxable base consists of a physical unit (or the like) of some material that has a proven and specific negative impact on the environment. This includes taxes on energy, taxes on transport and taxes on pollution and other resources, excluding value added taxes.

Among the instruments of environmental policy, environmental taxes are considered to be environmentally effective, and economically efficient. On an international level, the use of economic instruments (energy taxation, taxes on resources, and intensive waste products and processes) is recommended to mitigate climate change and promote the sustainable use of resources.

The complete methodology of the account is published on the INE website <http://www.ine.es/en/>.

For further information see [INEbase-www.ine.es/en/](http://www.ine.es/en/) All press releases at: www.ine.es/en/prensa/prensa_en.htm

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