

16 November 2016

Environmental accounts Environmental Taxes Account. Base 2010. 2010 – 2014 Accounting series

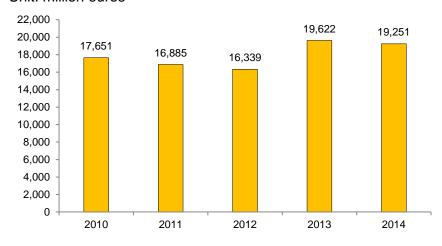
The environmental taxes stand at 19,251 million euros in 2014, that is, 1.9% less than in 2013

9,883 million euros of the environmental taxes are paid by households, that is, 0.3% less than in the previous year

In 2014, the environmental taxes increased to 19,251 million euros, indicating a decrease of 1.9% as compared with the previous year.

Total environmental taxes





Types of environmental taxes

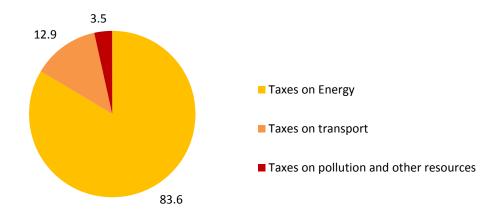
The environmental taxes are made up of taxes on energy, taxes on transport and taxes on pollution and resources.

Taxes on energy reached 16,095 million euros in 2014, representing 83.6% of the total.

In turn, taxes on transport increased to 2,487 million euros (12.9% of the total), whereas taxes on pollution and resources represented the remaining 3.5%.

Environmental taxes

Percentage of the total. Year 2014



Taxes on energy decreased by 0.4% in 2014, as compared with the previous year. Taxes on transport decreased by 7.1%.

Within the 2010-2014 period, taxes on energy increased by 11.6%. In turn, taxes on transport decreased by 17.2%.

Environmental Taxes by type

Unit: million euros

	2014	% variation with respect to 2013	% variation with respect to 2010
Taxes on Energy	16,095	-0.4	11.6
Taxes on transport	2,487	-7.1	-17.2
Taxes on pollution and other resources	669	-15.1	194.7
TOTAL	19,220	-1.9	9.1

Results by branch of activity and households

Households as final consumers paid 9,883 million euros in environmental taxes in 2014, that is, 0.3% less than in the previous year.

By branches of activity, the ones that paid more environmental taxes in 2014 were *Services* (5,365 million euros, that is 4.5% less than in 2013) and *Mining and quarrying industries, Manufacturing industries, and Supply of electrical energy, gas, steam and water* (3,637 million euros and a 1.4% decrease).

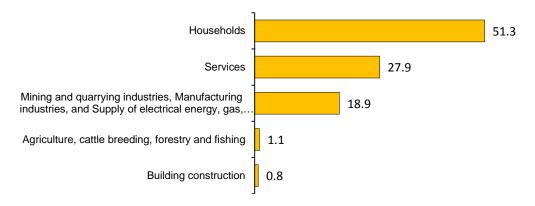
Environmental taxes by branches of activity and households

Unit: million euros

	2014	% sobre el total	%variación interanual
Agriculture, cattle breeding, forestry and fishing	217	1.1	-10.8
Mining and quarrying industries, Manufacturing industries, and Supply of electrical energy, gas,	3,637	18.9	-1.4
Building construction	149	0.8	-4.4
Services	5,365	27.9	-4.5
Households	9,883	51.3	-0.3
TOTAL	19,251	100.0	-1.9

Households paid 51.3% of total environmental taxes in 2014 followed by *Services* (27.9%) and *Mining and quarrying, manufacturing industries and supply of electrical energy, gas, steam and water supply* (18, 9%).

Percentage distribution of environmental taxes by branches of activity and households Year 2014



Methodological note

The National Statistics Institute presents today the 2010-2014 period estimates for the Environmental Taxes Account base 2010.

The *Environmental Accounts* (EA) are a synthesis statistical operation 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.

<u>European Parliament and Council Regulation (EU) No. 691/2011, of 6 July 2011, regarding the European environmental accounts</u>, constitutes the reference framework of common concepts, definitions, classifications and accounting norms intended for the compilation of the Environmental Accounts, and 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.