

22 November 2018

Environmental accounts: Environmental Taxes Account
Preview year 2017

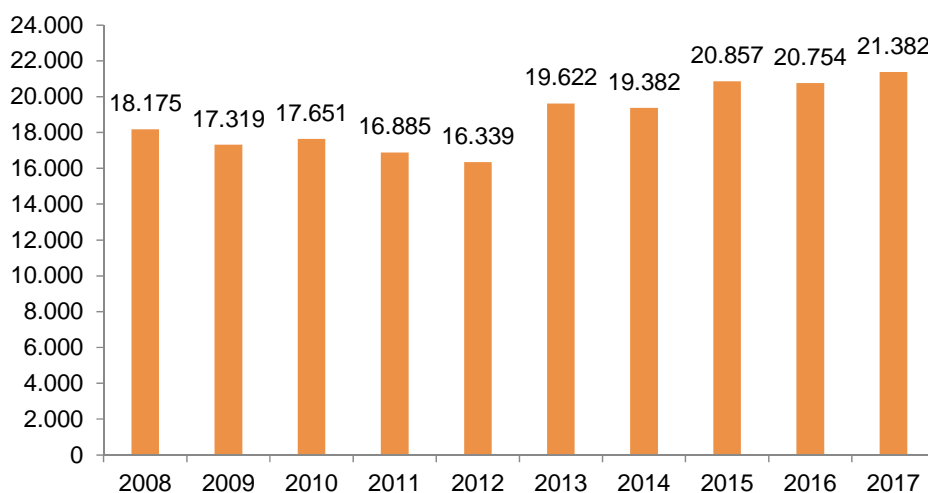
Environmental taxes increased by 3.0% in 2017 reaching 21,382 million euros

They accounted for 8.2% of total taxes in the Spanish economy, two tenths less than in 2016

Households paid 51.2% of total environmental taxes, 0.8 points less than the previous year

Environmental taxes amounted to 21,382 million euros in 2017, representing an increase of 3.0% over the previous year.

In relation to the total Taxes of the Spanish economy, environmental taxes represented 8.2%, as compared with 8.4% in 2016.



Environmental taxes

Unit: million euros

According to the classification of the system of national accounts, *Taxes on products excluding VAT and taxes on imports* totalled 17,886 million euros, 3.5% more than the previous year. On

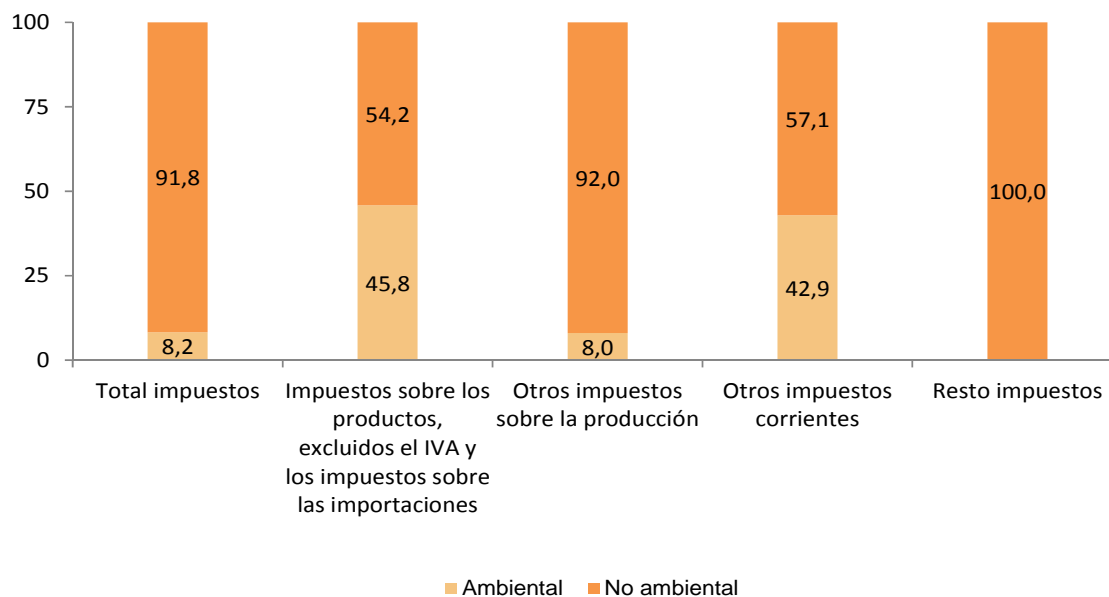
the other hand, *Other current environmental taxes* reached 1,865 million (1.7% less than in 2016) and *Other taxes on production* stood at 1,631 million (3.0% more).

Thus, taxes of an environmental nature represented 45.8% of total *taxes on products, excluding VAT and taxes on imports*. In turn, *Other current taxes with environmental purpose* accounted for 42.9% of the total and environmental *Taxes on production* for 8.0%.

	Impuestos ambientales	% variación anual	Total Impuestos	% sobre el total impuestos	Diferencia en el % de participación
Total	21.382	3,0	259.601	8,2	-0,2
Impuestos sobre los productos, excluidos el IVA y los impuestos sobre las importaciones	17.886	3,5	39.049	45,8	-0,7
Otros impuestos sobre la producción	1.631	3,0	20.322	8,0	0,1
Otros impuestos corrientes	1.865	-1,7	4.347	42,9	-1,9
Resto impuestos ¹	195.883

1. En Resto de impuestos se incluyen el IVA, los impuestos sobre las importaciones, los impuestos sobre la renta y los impuestos sobre el capital

Environmental taxes by type of tax. Year 2017



Unit: million euros

Distribution of taxes (in %). Year 2017

Environmental taxes are grouped into three categories: *Taxes on energy* (which in 2017 represented 82.9% of the total), *Taxes on transport* (12.7%) and *Taxes on pollution and resources* (4.4%).

Taxes on energy increased by 3.3% in comparison with 2016, *taxes on pollution and resources* by 2.6% and *taxes on transport* by 1.5%.

Environmental taxes by environmental type and nature. Year 2017

Unit: million euros

IMPUESTOS AMBIENTALES	2016	2017	% variación anual
TOTAL	20.754	21.382	3,0
Impuestos sobre los productos, excluidos el IVA y los impuestos sobre las importaciones	17.274	17.886	3,5
Impuestos sobre la energía	16.769	17.278	3,0
Impuestos sobre el transporte	406	481	18,5
Impuestos sobre la contaminación y los recursos	99	127	28,3
Otros impuestos sobre la producción	1.583	1.631	3,0
Impuestos sobre la energía	396	451	13,9
Impuestos sobre el transporte	393	387	-1,5
Impuestos sobre la contaminación y los recursos	794	793	-0,1
Otros impuestos corrientes	1.897	1.865	-1,7
Impuestos sobre el transporte	1.867	1.838	-1,6
Impuestos sobre la contaminación y los recursos	30	27	-10,0
PRO MEMORIA: TOTAL	20.754	21.382	3,0
Impuestos sobre la energía	17.165	17.729	3,3
Impuestos sobre el transporte	2.666	2.706	1,5
Impuestos sobre la contaminación y los recursos	923	947	2,6

Within taxes on products, *taxes on energy* reached 17,278 million euros, 3.0% more than in the previous year.

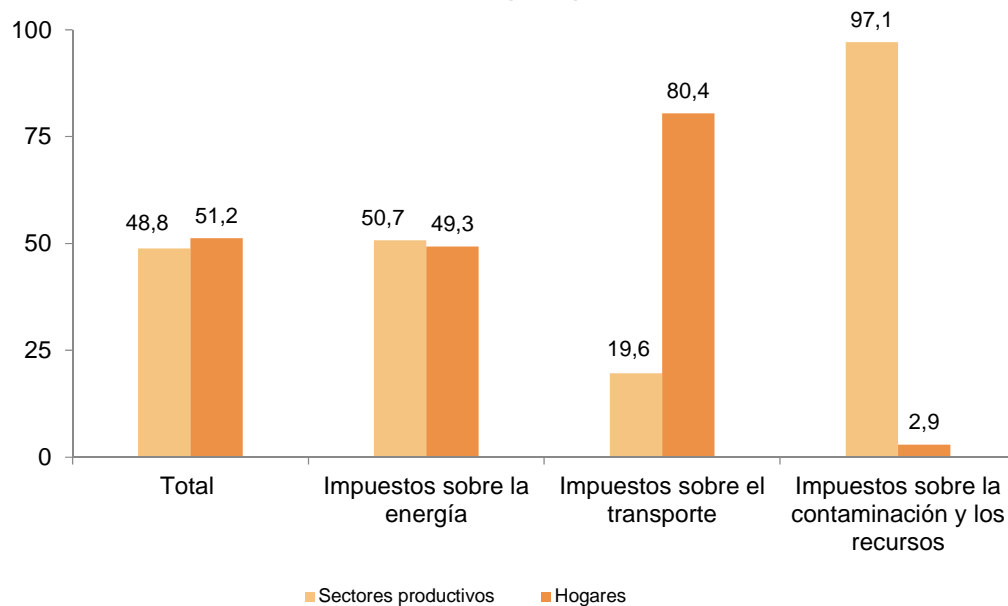
Within *Other taxes on production*, *Taxes on energy* were the only ones that grew, by 13.9%. Finally, within *Other current taxes*, it was worth noting the 1.6% drop in *taxes on transport*.

Results by productive sectors and households

Households paid 51.2% of total environmental taxes in 2017. By type of tax, they paid 80.4% of *Taxes on transport* and 49.3% of *Taxes on energy*.

On the other hand, the productive sectors paid 48.8% of the total environmental taxes. By type, it corresponded to 97.1% of *Taxes on pollution and resources* and 50.7% of *Taxes on energy*.

Distribution of environmental taxes (in %). Year 2017



By branches of activity, those that paid the most environmental taxes in 2017 were *Transport and storage* (15.4% of the total), *Other services* (9.9%) and *Manufacturing industry* (8.2%). In turn, those that paid the least were *Construction* (0.9%), *Extractive industries* (1.1%) and *Agriculture, livestock, forestry and fishing* (1.3%).

Environmental taxes by branches of economic activity and households. Year 2017

Unit: million euros

	2017	% sobre el total	% variación interanual
Agricultura, ganadería, selvicultura y pesca	274	1,3	-0,7
Industrias extractivas	226	1,1	-0,5
Industria manufacturera	1.759	8,2	0,7
Suministro de energía eléctrica, gas, vapor y agua	1.545	7,2	5,0
Construcción	197	0,9	6,6
Comercio	1.023	4,8	7,5
Transporte y almacenamiento	3.295	15,4	-1,2
Otros servicios	2.123	9,9	19,9
Hogares	10.940	51,2	1,4
TOTAL	21.382	100,0	3,0

Review and update of data

The data published today are preliminary and will be revised when next year's data are released, along with those for 2016 and 2015. The results are available at INEBase.

Methodological note

The Environmental Accounts (EA) is a synthesis statistical operation whose general objective is to integrate environmental information in a coherent way into the central system of National Accounts, following the methodology of the System of Environmental-Economic Accounting (SEEA) developed by the United Nations, which constitutes the conceptual framework of the EA.

Regulation (EU) No. 691/2011 of the European Parliament and Council of 06 July 2011 in relation to the European environmental-economic accounts, constitutes the reference framework for concepts, definitions, classifications and common accounting standards for the preparation of the Environmental Accounts and includes a section of this account, for its annual submission.

The *Environmental taxes accounts* presents the breakdown by branches of activity and households as final consumers of environmental taxes. The results presented herein are prepared within the framework of the Spanish National Accounts.

Environmental taxes are defined as those whose tax base consists of a physical unit (or similar) 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 resources, and excludes value added taxes.

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

For more information you can access the methodology at:

<http://www.ine.es>

And the standardised methodological report at:

<https://www.ine.es/dynt3/metadatos/en/RespuestaDatos.html?oe=30085>

For further information see **INEbase**: www.ine.es/en/ Twitter: [@es_ine](https://twitter.com/es_ine)

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