

18 November 2021

Environmental accounts: Environmental Taxes Account
Preview Year 2020

Environmental taxes reached 19,750 million euros in 2020, 10.3% less than in the previous year

They accounted for 7.7% of total taxes in the Spanish economy, two tenths less than in 2019

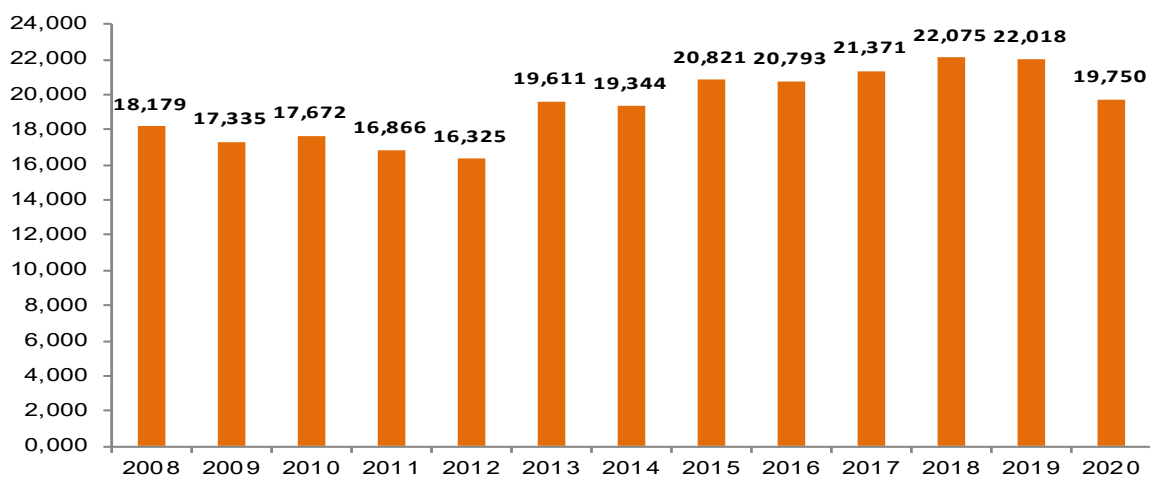
Households paid 47.2% of total environmental taxes, 5.7 points less than the previous year

Environmental taxes amounted to 19,750 million euros in 2020, representing a decrease of 10.3% over the previous year.

In relation to the total Taxes of the Spanish economy, environmental taxes represented 7.7%, as compared with 7.9% in 2019.

Environmental taxes

Unit: millions of euros



According to the classification of the system of national accounts, Taxes on products excluding VAT and taxes on imports totalled 15,443 million euros, 13.5% less than the previous year. On the other hand, *Other taxes on production* reached 2,574 million (8.5% more than in 2019) and *Other current environmental taxes* stood at 1,733 million (3.8% less).

Taxes of an environmental nature represented 44.7% of total taxes on products, excluding VAT and taxes on imports. In turn, Other current taxes with and environmental purpose accounted for 40.2% of the total, and environmental taxes on production, for 12.1%.

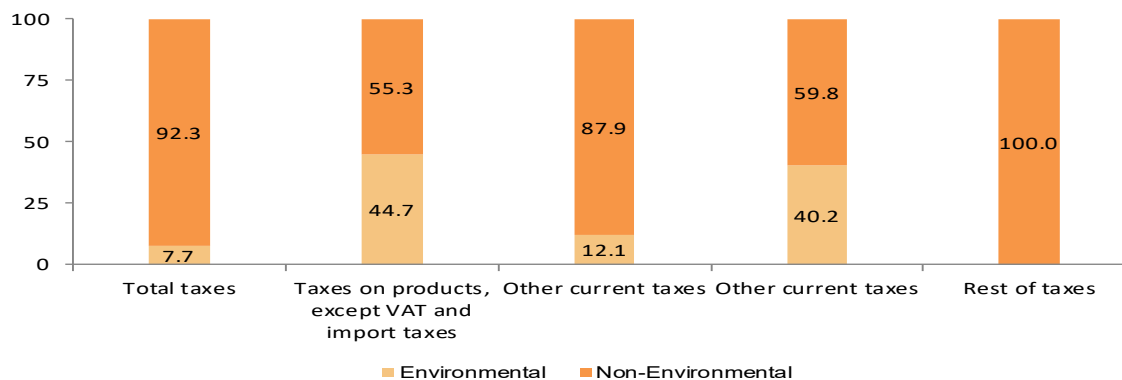
Environmental taxes by type of tax. Year 2020

Unit: millions of euros

	Environmental taxes	% anual change	Total taxes	% of total taxes	Difference in % participation
Total	19,750	-10.30	256,441	7.7	-0.2
Taxes on products, except VAT and import taxes	15,443	-13.5	34,548	44.7	0.5
Other taxes on production	2,574	8.5	21,206	12.1	1.2
Other current taxes	1,733	-3.8	4,31	40.2	-1.0
Rest of taxes ¹	196,377

1. VAT, import taxes, taxes on income and capital taxes are included in Rest of taxes.

Distribution of taxes (in percentage). Year 2020



Environmental taxes are grouped into three categories: *Taxes on energy* (which in 2020 represented 82% of the total), *Taxes on transport* (13.3%) and *Taxes on pollution and resources* (4.7%).

Taxes on energy decreased 10.4% compared to 2019, while *Taxes on transport* increased 11.4% and *Taxes on pollution and resources*, 4.6%.

Environmental taxes by environmental type and nature. Year 2020

Unit: millions of euros

ENVIRONMENTAL TAXES	2019	2020	% anual change
TOTAL	22,018	19,750	-10.3
Taxes on products, except VAT and import taxes	17,843	15,443	-13.5
Energy taxes	17,062	14,928	-12.5
Transport taxes	697	446	-36.0
Pollution and resource taxes	84	69	-17.9
Other taxes on production	2,373	2,574	8.5
Energy taxes	1,015	1,264	24.5
Transport taxes	491	472	-3.9
Pollution and resource taxes	867	838	-3.3
Other current taxes	1,802	1,733	-3.8
Transport taxes	1,775	1,707	-3.8
Pollution and resource taxes	27	26	-3.7
PRO MEMORY: TOTAL	22,018	19,750	-10.3
Energy taxes	18,077	16,192	-10.4
Transport taxes	2,963	2,625	-11.4
Pollution and resource taxes	978	933	-4.6

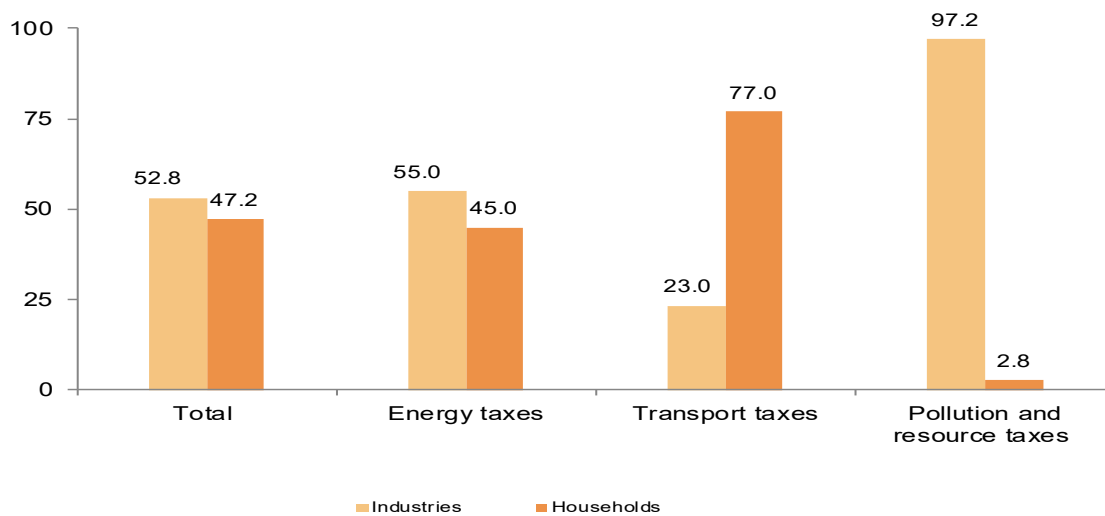
Within taxes on products, *taxes on energy* reached 14,928 million euros, 12.5% less than in the previous year.

Results by activity branch and households

Households paid 47.2% of total environmental taxes in 2020. By type of tax, they paid 77.0% of *Taxes on transport* and 45.0% of *Taxes on energy*.

For their part, the activity branches paid 52.7% of the total environmental taxes. By type, they were responsible for 97.2% of *Taxes on pollution and resources* and 55.0% of *Taxes on energy*.

Distribution of environmental taxes (in percentage). Year 2020



The activity branches that paid the most environmental taxes in 2020 were *Transport and storage* (16.9% of the total), *Other services* (9.9%) and the *Manufacturing industry* (11.1%). On the other hand, those that paid the least were *Extractive Industries and Agriculture, livestock, forestry and fishing* (0.9% and 1.2% of the total, respectively).

Environmental taxes by activity branches and households. Year 2020

Unit: millions of euros

	2020	% of total	% anual change
Transport and storage	3,331	16.9	-2.6
Manufacturing	2,184	11.1	1.2
Electricity, gas, steam and air conditioning supply	1,548	7.8	2.0
Other services	1,492	7.6	4.7
motorcycles	1,025	5.2	-1.1
Construction	424	2.1	1.0
Agriculture, forestry and fishing	232	1.2	18.9
Mining and quarrying	186	0.9	3.5
Households	9,328	47.2	-20.0
TOTAL	19,750	100.0	-10.3

Data Review and Update

The data published today is provisional in nature and will be revised when next year's data is released. The results are available at INEBase.

Methodological note

The objective of the Environmental Accounts (EA) is to integrate environmental information into the central system of National Accounts in a coherent way. They include a set of satellite accounts, which are transmitted annually, compiled using the accounting formats applicable to the different sectoral and territorial areas, with a strong use of physical data. They show the interaction between the economy, households and environmental factors.

The Environmental tax account presents the breakdown, by branch of activity and household sector as final consumers, of those taxes whose taxable base consists of a physical unit (or similar) of some material that has a proven and specific negative impact on the environment.

For more information the methodology can be accessed at:

https://www.ine.es/dyngs/INEbase/es/operacion.htm?c=Estadistica_C&cid=1254736176942&menu=metodologia&idp=1254735976603

The standardized methodological report is at:

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

INE statistics are produced in accordance with the Code of Good Practice for European Statistics, which is the basis for the institution's quality policy and strategy. For more information see the section on [Quality at INE and the Code of Best Practices](#) on the INE website.

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