

17 November 2022

Environmental accounts: Environmental Taxes Account
Preview Year 2021

Environmental taxes reached 21,265 million euros in 2021, 8.5% more than in the previous year

They accounted for 7.2% of total taxes in the Spanish economy, four tenths less than in 2020

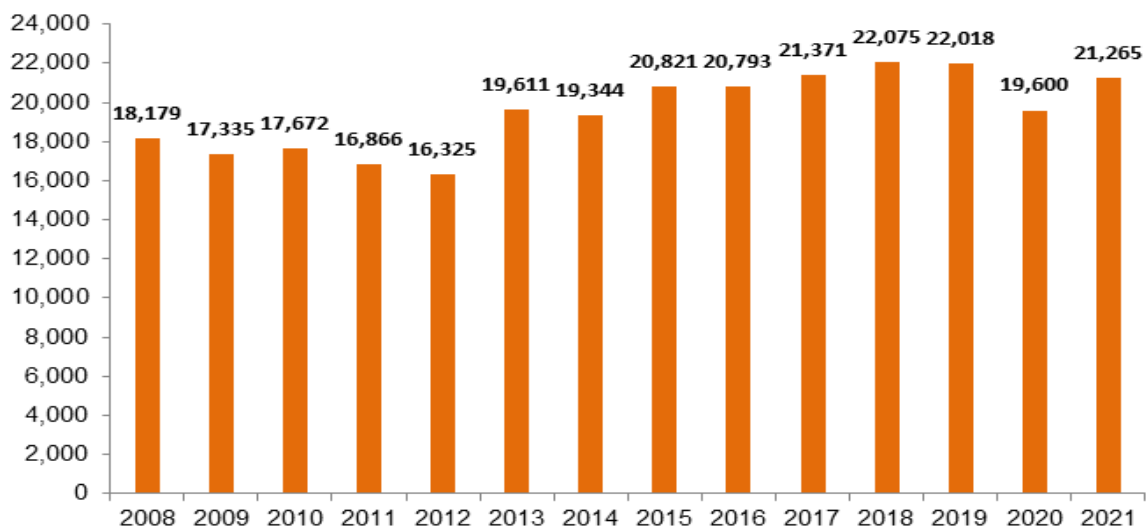
Households paid 44.4% of total environmental taxes, 1.5 points less than the previous year

Environmental taxes amounted to 21,265 million euros in 2021, representing an increase of 8.5% over the previous year.

In relation to the total Taxes of the Spanish economy, environmental taxes represented 7.2%, as compared with 7.6% in 2020.

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 16,390 million euros, 7.3% more than the previous year. On the other hand, *Other taxes on production* reached 3,092 million (19.2% more than in 2020) and *Other current environmental taxes* stood at 1,783 million (2.5% more).

Taxes of an environmental nature represented 40.6% of total taxes on products, excluding VAT and taxes on imports. In turn, Other current taxes with and environmental purpose accounted for 40.0% of the total, and environmental taxes on production, for 13.7%.

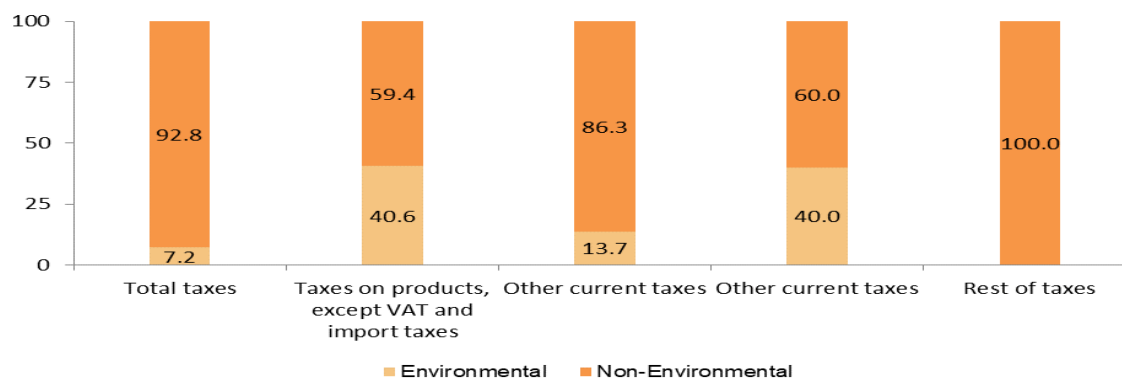
Environmental taxes by type of tax. Year 2021

Unit: millions of euros

	Environmental taxes	% anual change	Total taxes	% of total taxes	Difference in % participation
Total	21,265	8.5	296,269	7.2	-0.5
Taxes on products, except VAT and import taxes	16,390	7.3	40,346	40.6	-3.5
Other taxes on production	3,092	19.2	22,644	13.7	1.5
Other current taxes	1,783	2.5	4,458	40.0	-0.2
Rest of taxes ¹	228,821

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

Distribution of taxes (in percentage). Year 2021



Environmental taxes are grouped into three categories: *Taxes on energy* (which in 2021 represented 82% of the total), *Taxes on transport* (13.1%) and *Taxes on pollution and resources* (4.9%).

Taxes on energy increased 8.9% compared to 2020, while *Taxes on transport* increased 5.8% and *Taxes on pollution and resources*, 9.9%.

Environmental taxes by environmental type and nature. Year 2021

Unit: millions of euros

ENVIRONMENTAL TAXES	2020	2021	% anual change
TOTAL	19,600	21,265	8.5
Taxes on products, except VAT and import taxes	15,268	16,390	7.3
Energy taxes	14,752	15,778	7.0
Transport taxes	446	544	22.0
Pollution and resource taxes	70	68	-2.9
Other taxes on production	2,593	3,092	19.2
Energy taxes	1,264	1,656	31.0
Transport taxes	473	485	2.5
Pollution and resource taxes	856	951	11.1
Other current taxes	1,739	1,783	2.5
Transport taxes	1,712	1,755	2.5
Pollution and resource taxes	27	27	0.0
PRO MEMORY: TOTAL	19,600	21,265	8.5
Energy taxes	16,016	17,434	8.9
Transport taxes	2,631	2,784	5.8
Pollution and resource taxes	953	1,047	9.9

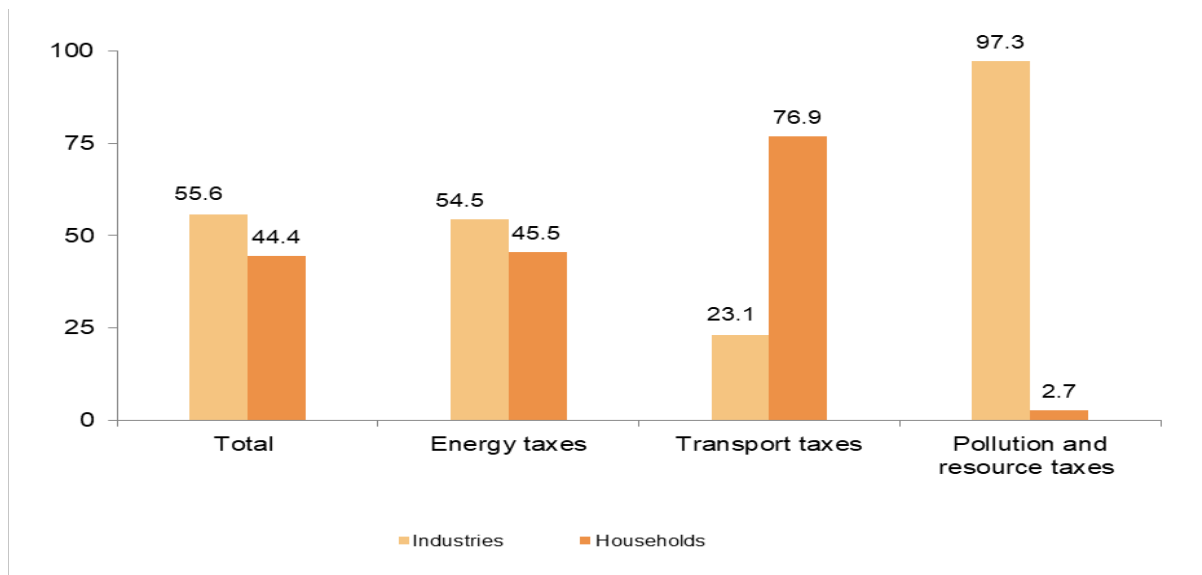
Within taxes on products, *taxes on energy* reached 15,778 million euros, 7.0% more than in the previous year.

Results by activity branch and households

Households paid 44.4% of total environmental taxes in 2021. By type of tax, they paid 76.9% of *Taxes on transport* and 41.8% of *Taxes on energy*.

For their part, the activity branches paid 55.6% of the total environmental taxes. By type, they were responsible for 97.3% of *Taxes on pollution and resources* and 58.2% of *Taxes on energy*.

Distribution of environmental taxes (in percentage). Year 2021



The activity branches that paid the most environmental taxes in 2021 were *Transport and storage* (17.0% of the total) and *Electricity, gas, steam and air conditioning supply* (10.6%). On the other hand, those that paid the least were *Extractive Industries and Agriculture, livestock, forestry and fishing* (with 0.9% and 1.3% of the total, respectively).

Environmental taxes by activity branches and households. Year 2021

Unit: millions of euros

	2021	% of total	% anual change
Transport and storage	3,621	17.0	9.5
Electricity, gas, steam and air conditioning supply	2,253	10.6	21.7
Manufacturing	2,246	10.6	10.7
Other services	1,629	7.7	7.6
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,170	5.5	10.3
Construction	435	2.0	9.4
Agriculture, forestry and fishing	267	1.3	6.7
Mining and quarrying	195	0.9	2.1
Households	9,449	44.4	5.0
TOTAL	21,265	100.0	8.5

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.

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

All press releases at: www.ine.es/en/prensa/prensa_en.htm

Press Office: Telephone numbers: (+34) 91 583 93 63 /94 08 – gprensa@ine.es

Information Area: Telephone number: (+34) 91 583 91 00 – www.ine.es/infoine/?L=1
