

23 November 2023

**Environmental Accounts: Environmental Taxes Account**  
Preview 2022

**Environmental taxes reached 20,529 million euros in 2022, 3.2% more than the previous year**

**They accounted for 6.2% of total taxes in the Spanish economy, nine tenths less than in 2021**

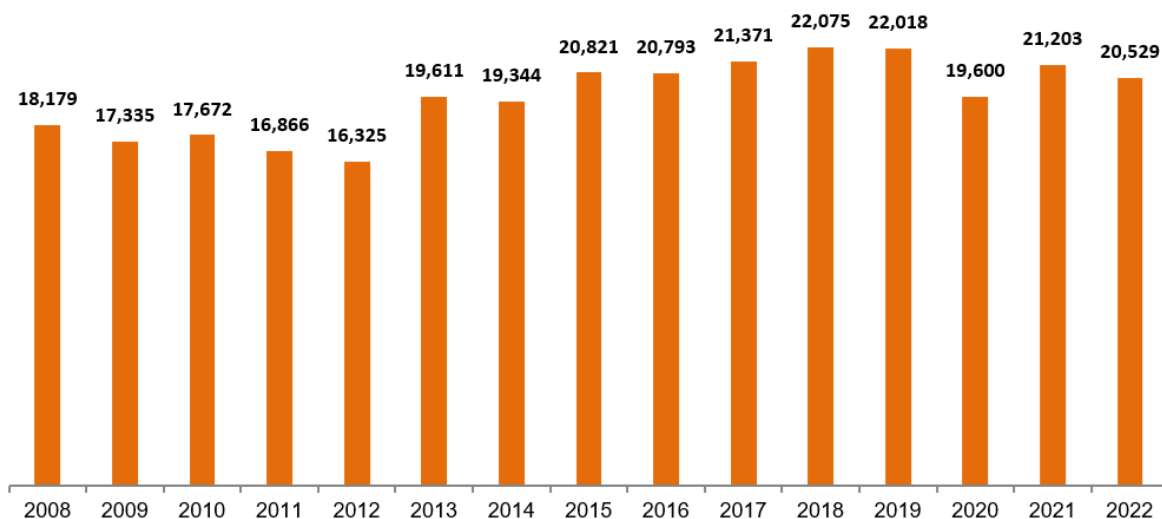
**Households paid 49.9% of total environmental taxes, 3.2 points more than the previous year**

Environmental taxes amounted to 20,529 million euros in 2022, representing a decrease of 3.2% over the previous year.

In relation to the total of taxes in the Spanish economy, environmental taxes accounted for 6.2%, as compared with 7.1% in 2021.

**Environmental taxes**

Millions of euros



According to the classification of the system of national accounts, *Taxes on products excluding VAT and taxes on imports* totalled 15,057 million euros, 7.5% less than the previous year. On the other hand, *Other taxes on production* reached 3,648 million (17.3% more than in 2021) and *Other current environmental taxes* stood at 1,824 million (0.6% more).

Environmental taxes accounted for 38.4% of the total of *Other current taxes*. Meanwhile, *Taxes on products, excluding VAT and taxes on imports* with an environmental purpose accounted for 35.6% of the total, and environmental *Taxes on production* accounted for 15.2%.

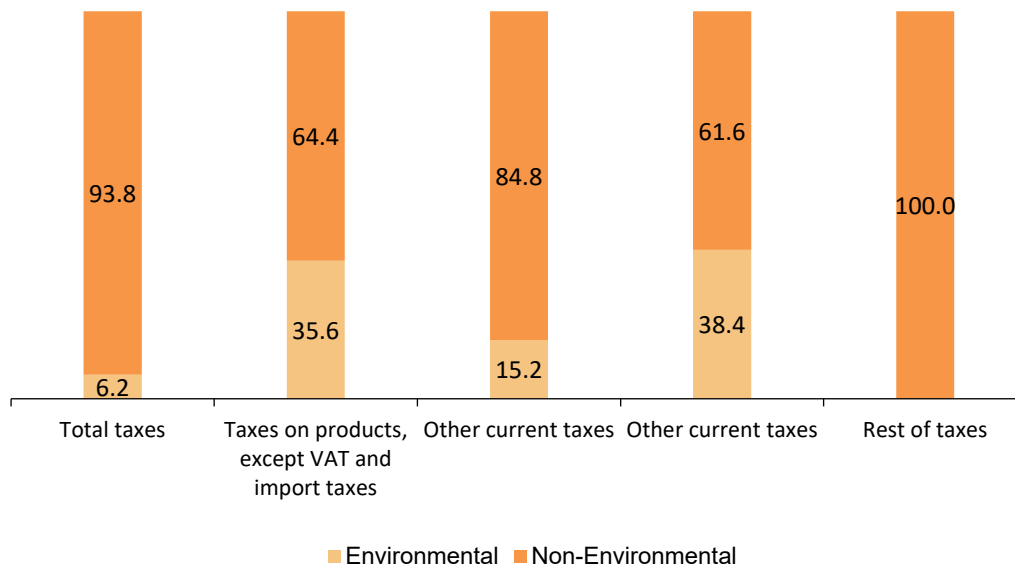
## Environmental taxes by type of tax. 2022

Millions of euros

	Environmental taxes	% annual change	Total taxes	% of total taxes	Difference in % participation
Total	20,529.0	-3.2	331.047	6.2	-0.9
Taxes on products, except VAT and import taxes	15,057.0	-7.5	42.278	35.6	-4.9
Other taxes on production	3,648.0	17.3	24.055	15.2	1.7
Other current taxes	1,824.0	0.6	4.751	38.4	-1.9
Rest of taxes <sup>1</sup>	..	..	259.963	..	..

1. Rest of taxes includes VAT, tax on imports, income taxes and taxes on capital.

## Distribution of taxes (in percentage terms). 2022



Environmental taxes are grouped into three categories: *Taxes on energy* (which in 2022 accounted for 80.6% of the total), *Taxes on transport* (14.7%) and *Taxes on pollution and resources* (4.7%).

*Taxes on energy* decreased by 4.4% compared with 2021, and *Taxes on pollution and resources* fell by 9.5%. In contrast, *Taxes on transport* increased by 6.8%.

## Environmental taxes by environmental type and nature. 2022

Millions of euros

<b>ENVIRONMENTAL TAXES</b>	<b>2021</b>	<b>2022</b>	<b>% annual change</b>
<b>TOTAL</b>	<b>21.203</b>	<b>20.529</b>	<b>-3.2</b>
<b>Taxes on products, except VAT and import taxes</b>	<b>16.278</b>	<b>15.057</b>	<b>-7.5</b>
Energy taxes	15.663	14.237	-9.1
Transport taxes	544	717	31.8
Pollution and resource taxes	71	103	45.1
<b>Other taxes on production</b>	<b>3.111</b>	<b>3.648</b>	<b>17.3</b>
Energy taxes	1.656	2.318	40.0
Transport taxes	493	497	0.8
Pollution and resource taxes	962	833	-13.4
<b>Other current taxes</b>	<b>1.814</b>	<b>1.824</b>	<b>0.6</b>
Transport taxes	1.784	1.798	0.8
Pollution and resource taxes	30	26	-13.3
<b>PRO MEMORY: TOTAL</b>	<b>21.203</b>	<b>20.529</b>	<b>-3.2</b>
Energy taxes	17.319	16.555	-4.4
Transport taxes	2.821	3.012	6.8
Pollution and resource taxes	1.063	962	-9.5

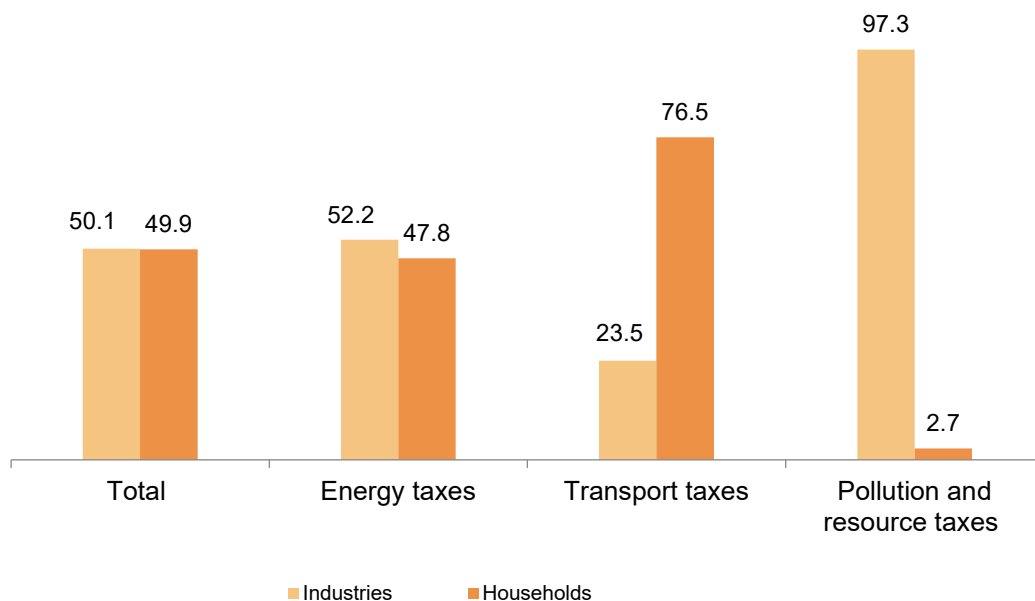
Within taxes on products, *taxes on energy* reached 14,237 million euros, 9.1% less than in the previous year.

### Results by activity branch and households

Households paid 49.9% of the total of environmental taxes in 2022. By type, they were responsible for 76.5% of *Taxes on transport* and 47.8% of *Taxes on energy*.

For their part, activity branches paid 50.1% of the total of environmental taxes. By type, they were responsible for 97.3% of *Taxes on pollution and resources* and 52.2% of *Taxes on energy*.

**Distribution of environmental taxes (in percentage terms). 2022**



The activity branches that paid the most environmental taxes in 2022 were *Transport and storage* (15.5% of the total) and *Electricity, gas, steam, water and Manufacturing industry* (12.8%).

On the other hand, those that paid the least were *Agriculture, livestock, forestry and fishing* and *Extractive industries* (0.8% and 1.0% of the total, respectively).

**Environmental taxes by activity branches and households. 2022**

Millions of euros

	2022	% of the total	% annual change
Transport and storage	3.185	15.5	-4.0
Electricity, gas, steam and air conditioning supply	2.636	12.8	18.2
Manufacturing	1.972	9.6	-14.3
Other services	985	4.8	-37.2
Wholesale and retail trade; repair of motor vehicles and motorcycles	776	3.8	-26.1
Construction	361	1.8	-13.1
Mining and quarrying	205	1.0	13.8
Agriculture, forestry and fishing	158	0.8	-34.5
Households	10.251	49.9	3.6
TOTAL	20.529	100.0	-3.2

**Data Review and Update**

The data published today is provisional in nature and will be revised when next year's data are 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 display the interactions 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 further 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](https://www.ine.es/dyngs/INEbase/es/operacion.htm?c=Estadistica_C&cid=1254736176942&menu=metodologia&idp=1254735976603)

The standardised methodological report can be found at:

<https://www.ine.es/dynt3/metadatos/es/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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