

## Environmental taxes by industry in Finland

Study visit of ICBS  
27.8.2014  
Niina Autio  
niina.autio@stat.fi



---

---

---

---

---

---

---

### Environmental taxes *by industry* – why do we need these?

- Who are the payers of environmental taxes by industry level
- Industry-specific data offer new opportunities for monitoring the interaction between the environment and the economy



27/08/2014 2

---

---

---

---

---

---

---

### Environmental taxes – the definition

- In the definition of environment-related taxes and charges, a tax or charge is to be directed to some measurable physical quantity that has a harmful environmental effect.



27/08/2014 3

---

---

---

---

---

---

---

## Environmental taxes in Finland

- Tax on electricity and some fuels
- Tax on liquid fuels
- Fee of maintenance support performance
- Car and motorcycle tax
- Vehicle tax
- Motor-vehicle tax
- Oil waste fee
- Oil pollution fee
- Tax on waste
- Excise tax on some beverage packing
- Hunting and fishing licences

27/08/2014 4

## Four tax category

- Energy taxes
- Transport taxes
- Pollution taxes
- Resource taxes

27/08/2014 5

## Bridging tables

- Environmental taxes in Finland doesn't include bridging tables

27/08/2014 6

New opportunities

- Possible to compare the environmental taxes to national accounting
- Comparing to environmental accounting
- International comparison

27/08/2014 7

---

---

---

---

---

---

---

Compiling methods 1(3)

- The starting point for calculations of environmental taxes by economic activity is the supply and use tables of the National accounts.
- Most of the environmental taxes (tax on electricity and some fuels, tax on liquid fuels, fee of maintenance support performance, oil waste fee, oil pollution fee) are directly available by economic activities from supply and use tables.

27/08/2014 8

---

---

---

---

---

---

---

Compiling methods 2(3)

- Tax on waste is allocated to the branch 38 (waste collection, treatment and disposal activities; material recovery).
- Excise tax on some beverage packing is allocated to the branches of industry with the aid of alcohol tax. Distribution of alcohol tax by economic activities is available from the supply and use tables.

27/08/2014 9

---

---

---

---

---

---

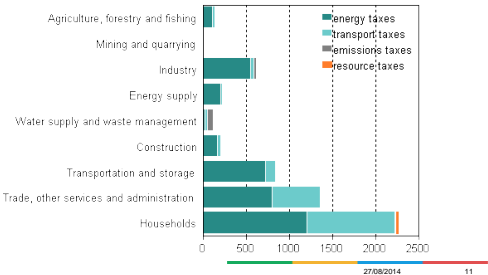
---

Compiling methods 3(3)

- Distribution of car and motorcycle tax by economic activities are calculated by using distribution of transport investments from supply and use tables.
- Vehicle tax is allocated to the branches using calculation of National Accounts. The distribution of vehicle tax is calculated by using distribution of vehicle tax in 1995-2003. As this distribution is not necessarily accurate the possibility to use more exact data is in the making

27/08/2014 10

Environmental taxes by industry group and tax type in 2011, EUR million



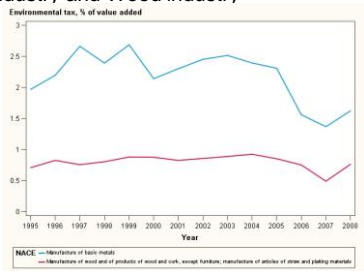
27/08/2014 11

Environmental taxes by industry group and tax type in 2011

INDUSTRY	Energy taxes	Transport taxes	Pollution taxes	Resource taxes	Total
Agriculture, fishing and hunting	121	20	0		141
Mining and quarrying	13	2	0		15
Industry	563	33	26		622
Energy supply	215	14	0		229
Water supply and waste management	35	27	64		126
Construction	178	36	0		214
Transportation and storage	728	119	1		848
Trade, other services and administration	809	561	3		1 374
Households	1 214	1 016	13	24	2 267
<b>TOTAL</b>	<b>3 877</b>	<b>1 827</b>	<b>107</b>	<b>24</b>	<b>5 835</b>

27/08/2014 12

Proportion of environmental taxes of value added of  
Metal industry and Wood industry



---

---

---

---

---

---

---

---