



Statistics in focus

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THEME 8 – 9/2003

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Environmental Taxes in the European Union 1980-2001

First signs of a relative 'green tax shift'

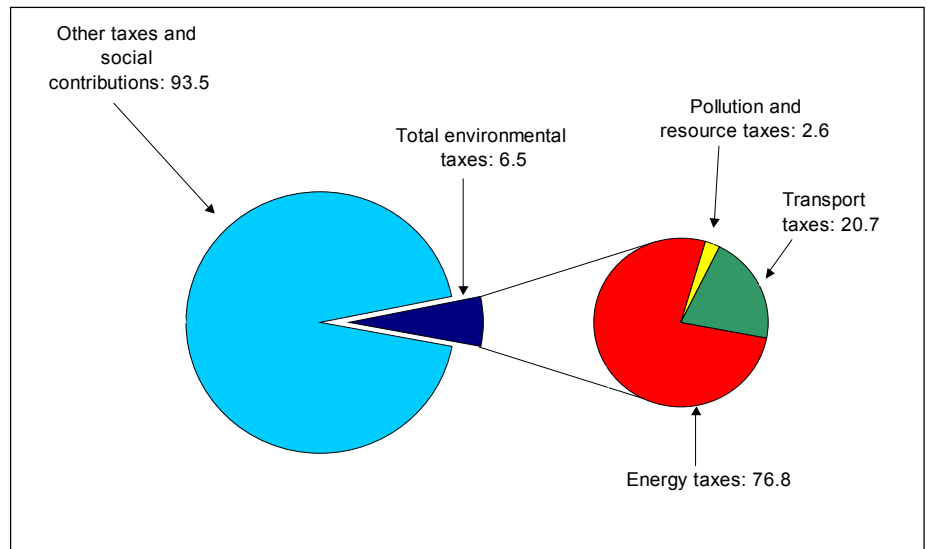
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In its 6th Environmental Action Programme, the European Community continues to argue for a broadening of the range of policy instruments beyond environmental legislation. This includes increased use of market-based instruments, such as environment taxes, aiming to internalise external environmental costs and thereby stimulate both producers and consumers towards limiting environmental pressure and towards responsible use of natural resources. (1)

- ❖ In 2001, revenues from environmental taxes in the EU amounted to 238 billion euro, representing 6.5% of total revenues from taxes and social contributions and 2.7% of GDP.
- ❖ The environmental tax revenue more than quadrupled between 1980 and 2001 in nominal terms and increased significantly also when measured as a share of total revenues from taxes and social contributions or as a share of GDP. The main increase took place between 1990 and 1994. This was followed by a period of stabilisation while environmental taxes have decreased as a share of total taxes and GDP both in 2000 and 2001

Figure 1: Size and structure of EU-15 environmental tax revenues in 2001 (%)

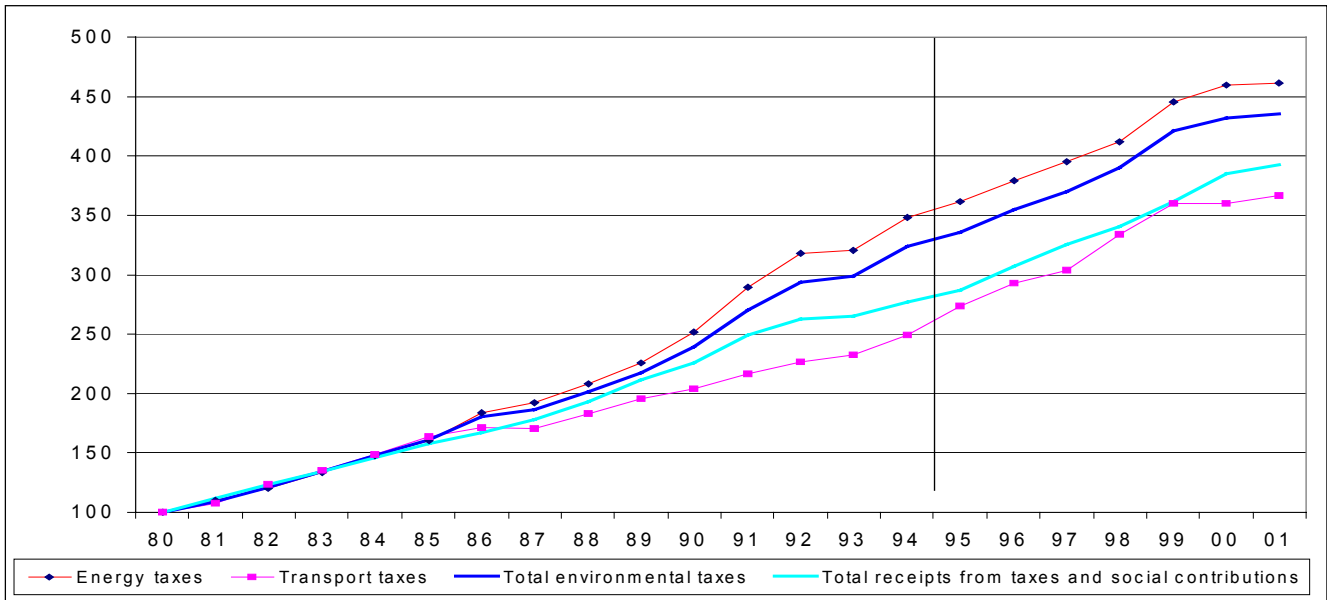


Environmental taxes can be divided into four broad categories. **Energy taxes** are by far the most significant, generating a revenue of 182 billion euro in 2001, representing more than three quarters (77%) of environmental tax receipts and 5% of total taxes and social contributions (figure 1 and table 1). **Transport taxes** generated tax revenues of 49 billion euro, corresponding to 21% of total environmental tax revenues and 1.3% of total taxes and social contributions. Other environmental taxes play a marginal role. **Pollution taxes** and **resource taxes** account for tax revenues of 4.4 and 1.7 billion euro respectively and together make up less than 3% of total environmental taxes.

Recent decrease of shares in total taxes and in GDP

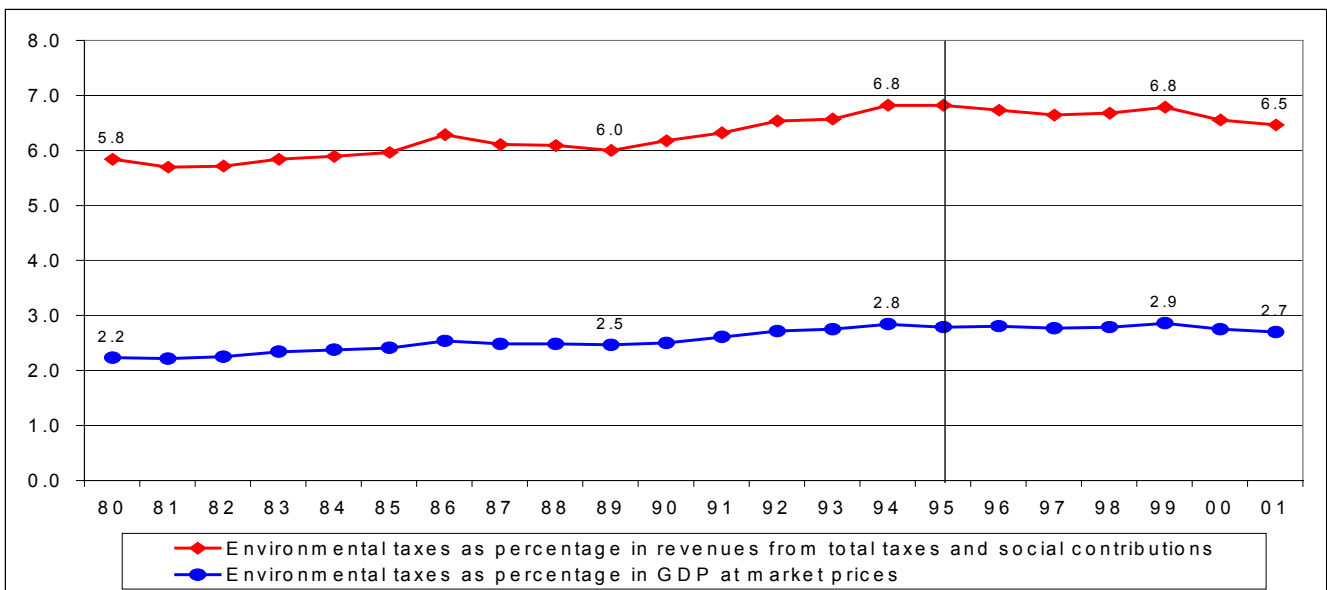
Revenues from environmental taxes increased by 335 percent between 1980 and 2001, but the growth has recently slowed down and almost came to a halt in 2001. Since the second half of the 1980s, revenues from environmental taxes have increased at a higher rate than total taxes and social contributions (figure 2). This development was driven by the above-average increase of energy taxes, and has, from the mid-1990s onwards, been supported by increased growth of transport taxes. (2)

Figure 2: EU-15 environmental tax revenue, 1980-2001, indices with 1980 = 100



Revenues from environmental taxes have increased also when measured as a share of total revenues from taxes and social contributions as well as a share of GDP (figure 3). The largest increase took place between 1990 and 1994. This was followed by a period of relative stabilisation in the second half of the 1990s, while the shares decreased both in 2000 and 2001.

Figure 3: EU-15 environmental tax revenue as percentage of revenues from total taxes and social contributions and of GDP, 1980-2001

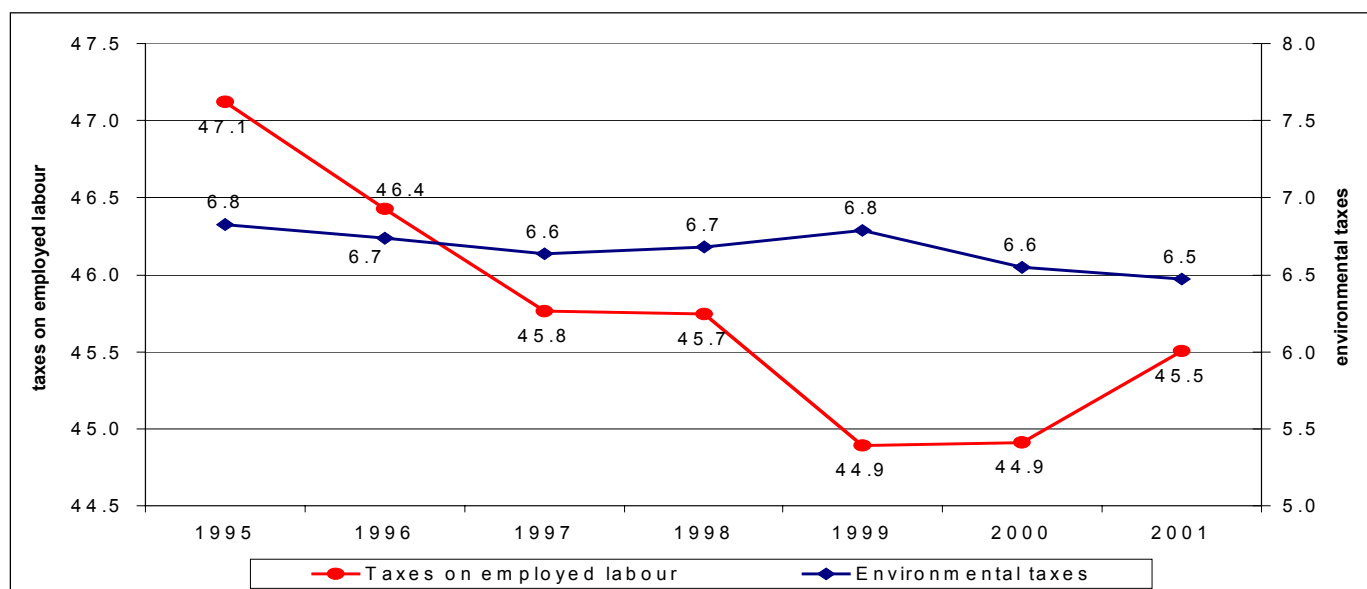


First signs of a relative tax shift from labour to the environment

In 1997, a Council Directive was proposed on a Community framework for the taxation of energy products, introducing minimum taxes on energy. In March 2003 the Council of Ministers gave its political agreement and the Directive now awaits an Opinion from the EU Parliament. The Directive aims primarily at improving the functioning of the internal market. Nevertheless, it also had the objective of ensuring greater respect for the environment, while at the same time combating unemployment through encouraging so called green tax reforms in Member States (3). Such reforms gained increasing support during the 1990s. The basic idea is that an increase in environmental taxes is accompanied by a reduction in taxes on labour, thereby avoiding an increase in the overall tax burden and achieving the twin benefits of reducing environmental damage whilst increasing employment through reduced labour costs.

A number of Member States have started to introduce 'green tax reforms' over the last decade. This includes Denmark, Germany, Italy, the Netherlands, Austria, Sweden and the UK. Other countries are planning to introduce comparable measures in the near future, for example Portugal and Finland (4). Figure 4 shows the development of revenues from environmental taxes and labour taxes in the EU-15 between 1995 and 2001 as a share of total taxes and social contributions. Taxes levied on employed labour income clearly represent the most prominent source of tax revenues, accounting for nearly half of total tax revenues, compared to around seven percent for environmental taxes. Both environmental taxes and labour taxes have decreased as a share of total taxes and social contributions during the period. This is mainly related to a relative increase of tax revenues on capital income, in particular from corporations, during this period of economic expansion. With the economic slow-down in 2001 the share of labour taxes increased again. A similar pattern is so far not discernable for environmental taxes.

Figure 4 Revenue from environmental taxes (right scale) and from taxes on employed labour (left scale) in percent of total revenue from taxes and social contributions, 1995-2001



The level of tax revenues is of course not only dependent on direct tax policy measures (changes in tax rates and in the legal tax base), but also affected by other factors. These could be changes in the general economic development or specific changes in consumption or production patterns. Figure 5 illustrates the development of average effective tax rates, indicating the tax burden on different types of economic income or activity. Such effective tax rates express tax revenues that can be allocated to these economic categories as a percentage of the total potential tax base in the economy. As there is no common tax base for all environmental taxes, energy taxes, in most countries levied on energy use in physical quantities, are here used instead of total environmental taxes.

Final energy consumption has grown over the last ten years, but at a much lower rate than the economy overall. As can be seen in figure 5, there has been an increase in energy efficiency of approximately 10% since 1991, measured as the ratio of energy consumption to GDP in constant (1995=100) prices. (5) Despite the relative decline in the energy tax basis, revenues from energy taxes have grown slightly as a share of GDP (in current prices) between 1991 and 2000 (cf. table 3). The decline in the base seems therefore to have been more than offset by tax policy measures leading to an increase in the average effective tax burden, as indicated in the figure by the index of energy tax revenues divided by final energy consumption. The majority of Member States have consistently raised specific energy tax rates, thus partly offsetting the fall in world energy prices over the period. (6)

Figure 5: The development of effective tax rates and energy efficiency in the EU, 1991-2000, indices with 1991 = 100

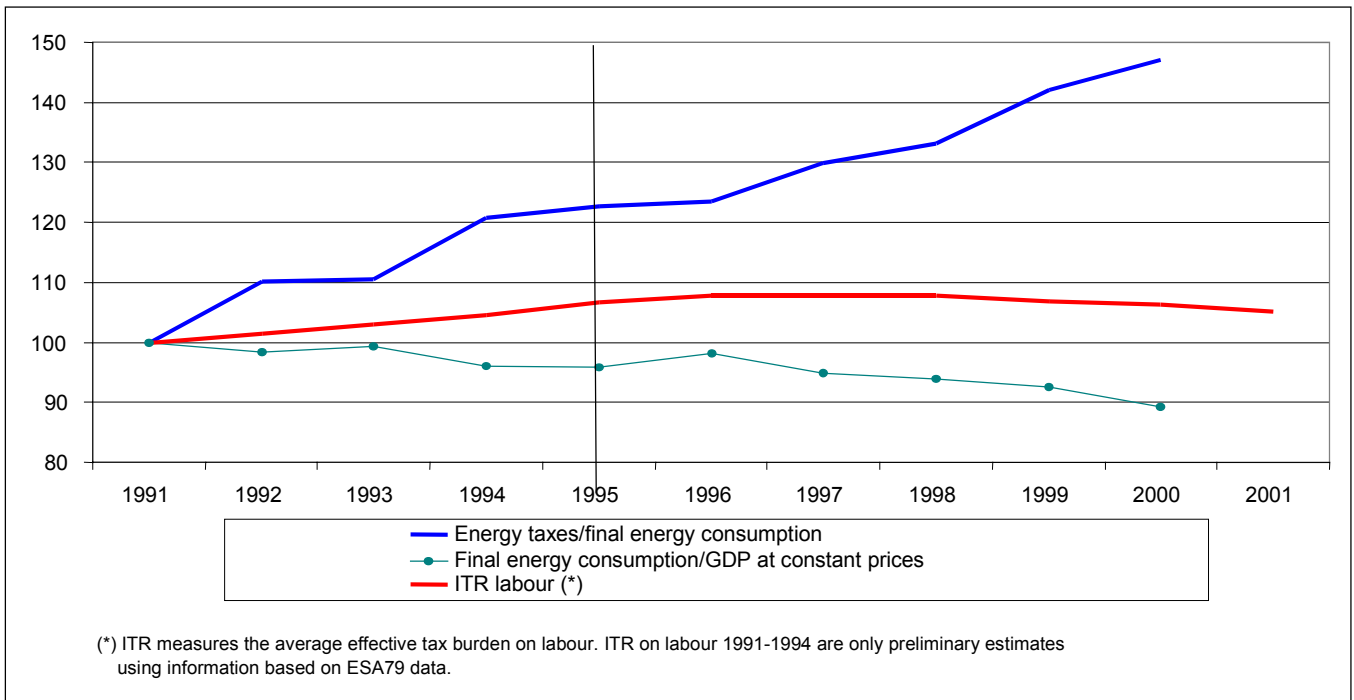


Figure 5 also shows the development of the average effective tax burden on labour measured by the implicit tax rate (ITR) on labour (7). The tax burden on labour has been rising steadily since the early 1970s in most Member States, but since 1998 the ITR on labour for the EU decreased slightly. Since the late 1990s, a number of Member States have implemented fiscal measures to lower the tax burden on labour income, in order to boost demand for labour, and to foster work incentives. Tax revenue data alone are not enough to make a conclusive statement about causal relationships, but the indicators of average effective tax burden presented above show signs of a relative 'green tax shift' over the last years. Increased environmental taxes have helped to ease somewhat the tax burden on labour.

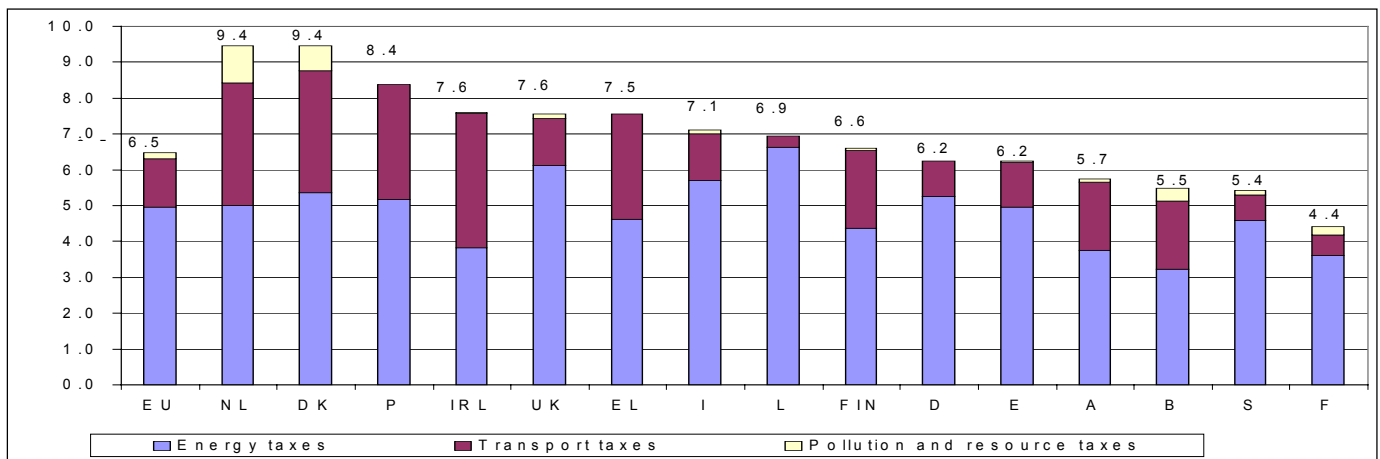
The importance of environmental taxes differs across Member States

The relative importance of environmental tax revenues varies significantly across Member States as can be seen in figure 6. In 2001:

- ❖ The Netherlands (9.4%), Denmark (9.4%) and Portugal (8.4%) had the highest shares of total revenues from taxes and social contributions.
- ❖ France (4.4%), Sweden (5.4%) and Belgium (5.5%) had the lowest shares.

The picture changes slightly when relating environmental tax revenues to GDP (cf. table 4). Denmark now has a significantly higher share than the Netherlands. Furthermore, Sweden, with a below average share in figure 6 now shows an above average share, while the opposite is true for Ireland. These indicators are affected by the importance of the total taxes in a country. Where taxes are generally high like in Denmark or Sweden, even relatively high environmental tax rates may result in a comparatively low share of total tax revenues, while the share over GDP could be higher (and *vice versa*). Whether measured as share over total taxes or over GDP, France remains the country with the lowest share of environmental taxes.

Figure 6: Size and structure of environmental tax revenues in the Member States in 2001, in percent of total revenues from taxes and social contributions



While energy taxes account for the largest, and pollution and resource taxes for the smallest, part of environmental tax revenues in all countries, there are some countries with a distinctive environmental tax structure. Unlike the majority of countries for which revenues from transport taxes remain well below 50% of those of energy taxes, higher shares are found in Ireland, the Netherlands, Denmark, Greece, Portugal and Belgium. Transport tax revenues are strikingly low in Luxembourg, but also in Sweden and France. Opposite to this, pollution and resource tax revenues are specifically pronounced in the Netherlands and Denmark.

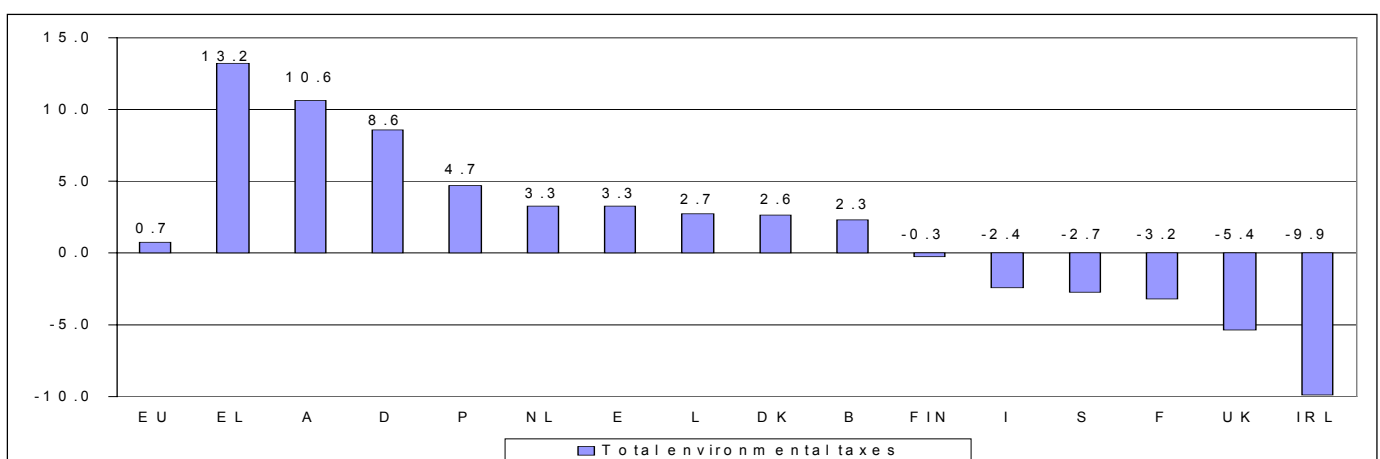
Large changes in environmental tax revenues in many Member States between 2000 and 2001

There have been quite substantial changes in the size of environmental tax revenues in many Member States the last two years for which data are available (figure 7).

- ❖ Environmental tax revenue increased more than 10% in Greece and Austria and around 9% in Germany.
- ❖ Environmental tax revenue decreased almost 10% in Ireland and around 5% in the UK.

Of course, high percentage changes in environmental tax revenues do not necessarily imply high changes in absolute tax revenues. Decreases in the absolute environmental tax revenue between 2000 and 2001 were for example significant in the United Kingdom and also in Italy and France. They were rather low in Ireland and Sweden. Similarly, absolute increases were most pronounced in Germany, while they were comparable in Spain, the Netherlands, Greece and Austria.

Figure 7: Changes in environmental tax revenues in the Member States between 2000 and 2001 (%)



Looking at the countries with the highest absolute changes: In France, the decrease is mainly due to reduced revenues from taxes on petroleum products (energy taxes) and pollution taxes; in Italy the decrease comes from excise duties on electricity, methane and liquefied petroleum gases (energy taxes); while in the UK it is related to duties on hydrocarbon oil (energy tax) and transport taxes. Finally, the increase in environmental tax revenues in Germany stems from duties on electricity and mineral oil (energy taxes) and from transport taxes.

Table 1: Revenue from environmental taxes in the European Union, 1980-2001, in billion euro

	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00	01
Energy taxes	39,5	43,4	47,6	52,9	58,3	63,4	72,7	75,9	82,4	89,3	99,5	114,5	125,6	126,8	137,8	142,9	149,9	156,2	162,9	176,1	181,8	182,5
Pollution taxes	1,6	1,8	1,9	2,1	2,2	2,4	2,6	2,8	3,0	3,2	3,4	3,9	4,5	5,0	5,5	2,8	3,4	3,7	3,9	4,3	4,6	4,4
Resource taxes	0,1	0,1	0,0	0,1	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	1,1	1,3	1,4	1,4	1,4	1,4	1,7
Transport taxes	13,4	14,4	16,5	18,1	19,8	21,9	22,9	22,8	24,4	26,2	27,3	29,0	30,4	31,1	33,3	36,7	39,2	40,7	44,7	48,2	48,1	49,1
TOTAL ENVIRONMENTAL TAXES	54,6	59,7	66,2	73,2	80,6	87,9	98,5	101,7	110,0	118,8	130,4	147,6	160,6	163,1	176,8	183,5	193,8	202,0	213,0	229,9	236,0	237,7

Table 2: Revenue from environmental taxes in the European Union, 1980-2001, in percent of total revenue from taxes and social contributions

	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00	01
Energy taxes	4,2	4,1	4,1	4,2	4,3	4,3	4,6	4,6	4,6	4,5	4,7	4,9	5,1	5,1	5,3	5,3	5,2	5,1	5,1	5,2	5,0	5,0
Pollution taxes	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,1	0,1	0,1	0,1	0,1	0,1	0,1
Resource taxes	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Transport taxes	1,4	1,4	1,4	1,4	1,5	1,5	1,5	1,4	1,4	1,3	1,3	1,2	1,2	1,3	1,3	1,4	1,4	1,3	1,4	1,4	1,3	1,3
TOTAL ENVIRONMENTAL TAXES	5,8	5,7	5,7	5,8	5,9	6,0	6,3	6,1	6,1	6,0	6,2	6,3	6,5	6,6	6,8	6,8	6,7	6,6	6,7	6,8	6,6	6,5

Table 3: Revenue from environmental taxes in the European Union, 1980-2001, in percent of GDP

	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00	01
Energy taxes	1,6	1,6	1,6	1,7	1,7	1,7	1,9	1,9	1,9	1,8	1,9	2,0	2,1	2,1	2,2	2,2	2,2	2,1	2,1	2,2	2,1	2,1
Pollution taxes	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,1	0,0	0,0	0,1	0,1	0,1	0,1	0,1
Resource taxes	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Transport taxes	0,5	0,5	0,6	0,6	0,6	0,6	0,6	0,6	0,6	0,5	0,5	0,5	0,5	0,5	0,5	0,6	0,6	0,6	0,6	0,6	0,6	0,6
TOTAL ENVIRONMENTAL TAXES	2,2	2,2	2,3	2,3	2,4	2,4	2,5	2,5	2,5	2,5	2,5	2,6	2,7	2,8	2,8	2,8	2,8	2,8	2,8	2,9	2,8	2,7

Table 4: Revenue from environmental taxes by Member State, in 2001, in billion euro, percent of total revenue from taxes and social contributions and percent of GDP

	EU	B	DK	D	EL	E	F	IRL	I	L	NL	A	P	FIN	S	UK
Energy taxes	182,5	3,8	4,8	44,9	2,2	11,5	24,0	1,4	29,6	0,6	8,6	3,6	2,3	2,7	6,1	36,5
Pollution taxes	4,4	0,4	0,4	0,0	0,0	0,1	0,1	0,0	0,5	0,0	1,8	0,1	0,0	0,0	0,2	0,8
Resource taxes	1,7	0,0	0,2	0,0	0,0	0,0	1,5	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Transport taxes	49,1	2,2	3,0	8,4	1,4	2,9	3,8	1,3	6,8	0,0	5,9	1,8	1,4	1,4	1,0	7,9
Total environmental taxes	237,7	6,4	8,4	53,3	3,6	14,5	29,3	2,7	36,9	0,6	16,2	5,5	3,7	4,1	7,2	45,2
Percent of																
Total taxes & social contributions	6,5	5,5	9,4	6,2	7,5	6,2	4,4	7,6	7,1	6,9	9,4	5,7	8,4	6,6	5,4	7,6
GDP (at market prices)	2,7	2,5	4,7	2,6	2,8	2,2	2,0	2,4	3,0	2,9	3,8	2,6	3,0	3,0	2,9	2,8

➤ ESSENTIAL INFORMATION – METHODOLOGICAL NOTES

Environmental taxes

The basic framework for statistics on environmental taxes was developed jointly by Eurostat, the European Commission Directorate General Environment and Directorate General Taxation and Customs Union, OECD and IEA. According to this framework, an environmental tax is defined as a tax on an environmentally harmful tax base. Included are taxes on e.g. transport fuels, motor vehicle taxes, taxes on discharges to water and air, landfill taxes, taxes on pesticides, etc.

EU environmental taxes are described and analysed by broad categories of taxes (energy, transport, pollution and resources). Carbon dioxide taxes are included under energy as they are often an integral part of general energy taxes. Excluded from the analysis is general Value Added Tax (VAT) on environmentally harmful tax bases as well as royalty payments and other special taxes related to oil and gas extraction.

For international comparison reasons and with regard to data availability, the framework is strictly limited to taxes as defined in the national accounts. This means that fees paid to government units in exchange for services received (e.g. waste and wastewater collection services) are excluded.

The size of environmental tax revenues should not be interpreted as an indicator of environmental friendliness. High revenues on environmental taxes could be the effect of high taxation on goods which are environmentally harmful (independent of the motives of such tax schemes), an effect of high use of such products, or a combination of the two. More details about the environmental tax statistics may be found in the Eurostat publication "Environmental taxes – A statistical guide", Catalogue No KS-39-01-077-EN-N, which can be downloaded from Eurostat's web site.

The data have been derived from detailed tax data reported to Eurostat as part of the national accounts' transmission programme. The introduction of the new version of the European System of Accounts (ESA95) has caused a break in the time series between 1994 and 1995. In some cases, payments that were previously classified as taxes are now classified as fees paid to the government, and no longer included in environmental taxes. There has also been a change in the way tax revenue is recorded, from cash to accruals basis. The effect of the introduction of the new national accounts system is limited for the environmental tax revenue in the EU as a whole, but in some Member States the effect is more pronounced.

The list of individual taxes included under environmental taxes was established jointly with the Directorate General Taxation and Customs Union and Member State representatives. This list for each Member State and more information about the taxation systems in the EU may be found in the Eurostat publication "Structures of the taxation systems in the European Union – Data 1995-2001 – 2003 edition, Catalogue No KS-51-03-124-EN-N".

Total taxes and taxes on employed labour

Total tax revenues received by the General Government are defined as taxes on production and imports, current taxes on income and wealth, capital taxes and actual social contributions. Non compulsory actual social contributions are not included, e.g. non-funded social insurance schemes provided by employers.

Taxes on labour are generally defined as all personal income taxes, payroll taxes and social contributions of employees and employers that are levied upon labour income. The implicit tax rate (ITR) on labour measures the average effective tax burden on labour. Its tax base consists of the total amount of compensation of employees (including labour payroll taxes) in the economy.

Recently, a new and improved method to split the personal income tax revenues for allocating taxes to different economic functions (labour, capital, and consumption) has been developed (see "Structures of the taxation systems in the European Union", Luxembourg 2003). In addition to the methodological change to ESA95 this is another reason why the tax ratios and figures are not directly comparable to those of the 2000 edition of the publication "Structures of the taxation systems in the European Union" which used ESA79 data. However, the development for the implicit tax rate (ITR) on labour seems to be quite similar for the years in which data are available in both accounting standards. For the ITR labour index in figure 5 the growth rates of the 2000 edition were used to calculate preliminary estimates for the years 1991-1994 based on the ITR on labour 1995-2001.

ENDNOTES

(1) *Decision No 1600/2002/EC of the European Parliament and of the Council of 22 July 2002 laying down the Sixth Community Environment Action Programme. OJ L 242 of 10/9/2002.*

(2) *It should be noted that the introduction of a new version of the European System of Accounts (ESA95) has caused a break in time the series between 1994 and 1995. This had a relatively small effect for the total environmental tax revenue data for the EU as a whole. Total revenues from environmental taxes in 1995 according to the ESA 95 classification are less than 1% higher than according to the ESA 79 classification.*

(3) *Green Budget News 2-4/2003. European Newsletter on Environmental Fiscal Reform. See also COM/97/0030 FINAL, Official Journal of the European Communities C 139 of 06/05/1997; and MEMO/03/64 of 21/03/2003 on the Results of meeting of Economics and Finance Ministers, Brussels, 20th March 2003 Taxation.*

(4) *See for example Annual Report on Structural Reforms 2002. Economic Policy Committee, European Communities, ECFIN/EPC/117/01-EN; and Environmentally Related Taxes in OECD Countries - Issues and strategies. OECD, 2001; as well as Green Budget News 2-4/2003. European Newsletter on Environmental Fiscal Reform.*

(5) *For further data on energy efficiency in the EU 15 see 'Energy efficiency indicators - data 1990-1999', Theme 8, Environment and Energy, European Communities, 2002.*

(6) *New Cronos, Theme 8, Environment and Energy, Domain Energy, Collection Energy Statistics - prices; European competitiveness report 2002, Commission staff working document SEC(2002)528, European Communities, 2002.*

(7) *Structures of the taxation systems in the European Union. Data 1995-2001. European Commission, Luxembourg 2003.*

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➤ Databases

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Simone Schucht carried out the data processing and contributed to the statistical analysis and writing of the report.

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