

15 November 2019

Environmental accounts: Environmental Taxes Account
Preview year 2018

Environmental taxes increased by 3.3% in 2018 reaching 22,066 million euros

They accounted for 8.1% of total taxes in the Spanish economy, two tenths less than in 2017

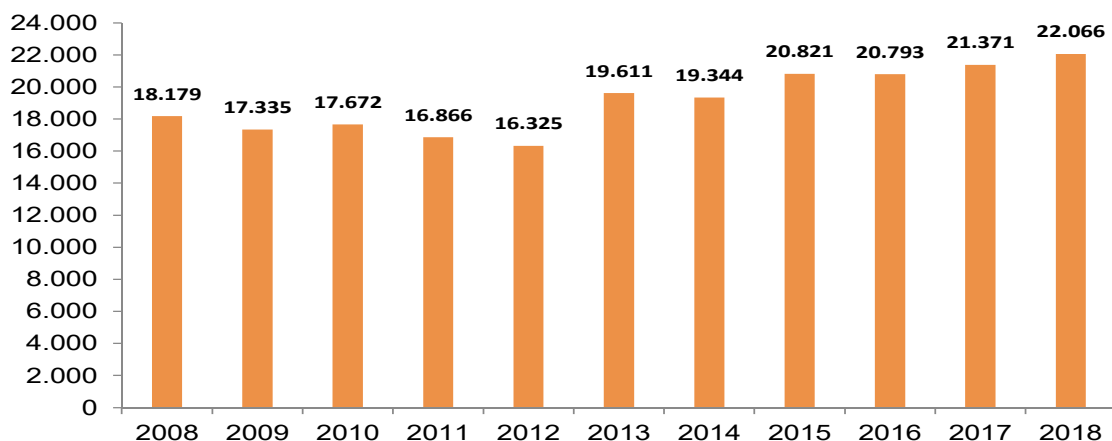
Households paid 51.8% of total environmental taxes, 1.7 points less than the previous year

Environmental taxes amounted to 22,066 million euros in 2018, representing an increase of 3.3% over the previous year.

In relation to the total Taxes of the Spanish economy, environmental taxes represented 8.1%, as compared with 8.3% in 2017.

Environmental taxes

Unit: million euros



According to the classification of the system of national accounts, *Taxes on products excluding VAT and taxes on imports* totalled 18,251 million euros, 2.3% more than the previous year. On the other hand, *Other production taxes* reached 2,022 million (16.5% more than in 2017) and *Other current environmental taxes* stood at 1,793 million (0.2% more).

Thus, taxes of an environmental nature represented 45.0% of total *taxes on products, excluding VAT and taxes on imports*. In turn, *Other current taxes* with environmental purpose accounted for 41.6% of the total and environmental *Taxes on production* for 9.7%.

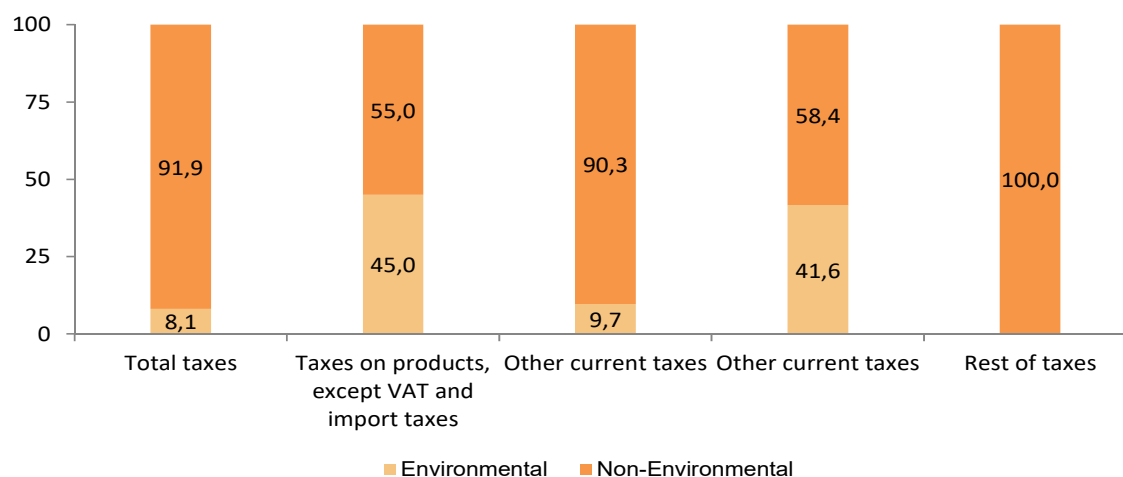
Environmental taxes by type of tax. Year 2018

Unit: million euros

| | Environmental taxes | % anual change | Total taxes | % of total taxes | Difference in % participation |
|--|---------------------|----------------|-------------|------------------|-------------------------------|
| Total | 22.066 | 3,3 | 273.771 | 8,1 | -0,2 |
| Taxes on products, except VAT and import taxes | 18.251 | 2,3 | 40.591 | 45,0 | -0,8 |
| Other taxes on production | 2.022 | 16,5 | 20.947 | 9,7 | 1,2 |
| Other current taxes | 1.793 | 0,2 | 4.310 | 41,6 | -0,9 |
| Rest of taxes ¹ | .. | .. | 207.923 | .. | .. |

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

Distribution of taxes (in %). Year 2018



Environmental taxes are grouped into three categories: *Taxes on energy* (which in 2018 represented 82.7% of the total), *Taxes on transport* (13.0%) and *Taxes on pollution and resources* (4.3%).

Taxes on energy increased by 3.2% compared to 2017, *Taxes on transport* by 4.9% and *Taxes on pollution and resources* by 0.3%.

Environmental taxes by environmental type and nature. Year 2018

Unit: million euros

| ENVIRONMENTAL TAXES | 2017 | 2018 | % anual change |
|---|---------------|---------------|-----------------------|
| TOTAL | 21.371 | 22.066 | 3,3 |
| Taxes on products, except VAT and import taxes | 17.846 | 18.251 | 2,3 |
| Energy taxes | 17.241 | 17.529 | 1,7 |
| Transport taxes | 482 | 609 | 26,3 |
| Pollution and resource taxes | 123 | 1.769 | -8,1 |
| Other taxes on production | 1.735 | 2.022 | 16,5 |
| Energy taxes | 452 | 723 | 60,0 |
| Transport taxes | 486 | 487 | 0,2 |
| Impuestos sobre la contaminación y los recursos | 797 | 812 | 1,9 |
| Other current taxes | 1.790 | 1.793 | 0,2 |
| Transport taxes | 1.758 | 1.763 | 0,3 |
| Pollution and resource taxes | 32 | 30 | -6,3 |
| PRO MEMORY: TOTAL | 21.371 | 22.066 | 3,3 |
| Energy taxes | 17.693 | 18.252 | 3,2 |
| Transport taxes | 2.726 | 2.859 | 4,9 |
| Pollution and resource taxes | 952 | 2.611 | 0,3 |

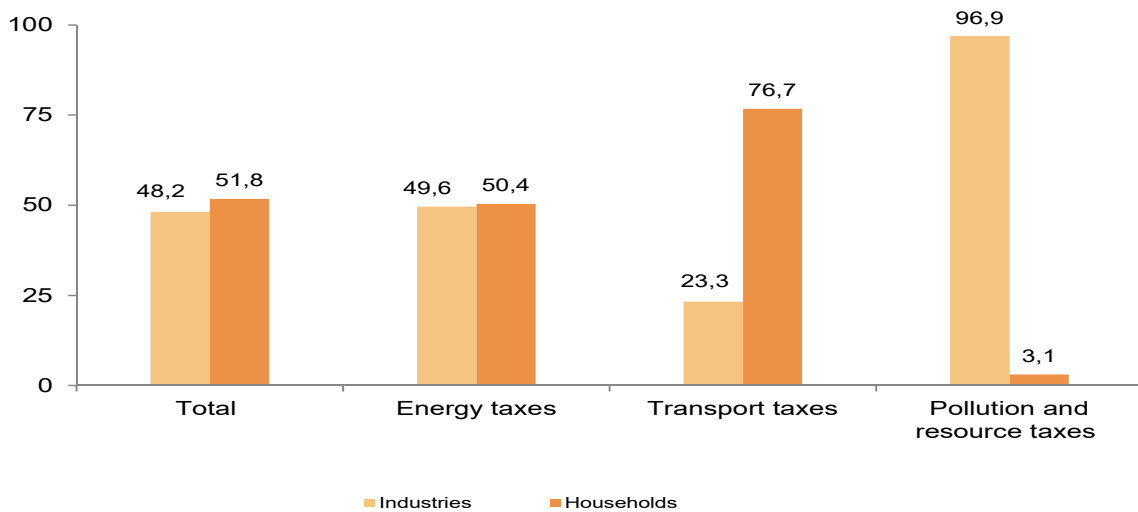
Within taxes on products, *taxes on energy* reached 17,529 million euros, 1.7% more than in the previous year.

Results by branch of activity and homes

Households paid 51.8% of total environmental taxes in 2018. By type of tax, they paid 76.7% of *Taxes on transport* and 50.4% of *Taxes on energy*.

On the other hand, the activity branches paid 48.2% of the total environmental taxes. By type, it corresponded to 96.9% of *Taxes on pollution and resources* and 49.6% of *Taxes on energy*.

Distribution of environmental taxes (in %). Year 2018



By branches of activity, those that paid the most environmental taxes in 2018 were *Transport and storage* (15.8% of the total) and the *Manufacturing industry* (10.3%). In turn, those that paid the least were *Construction* (0.9%), *Extractive industries* (1.0%) and *Agriculture, livestock, forestry and fishing* (1.1%).

Environmental taxes by branches of economic activity and households. 2018

Unit: million euros

| | 2018 | % of total | % anual change |
|--|---------------|--------------|----------------|
| Transport and storage | 3.481 | 15,8 | 7,1 |
| Manufacturing | 2.276 | 10,3 | 9,3 |
| Electricity, gas, steam and water supply | 1.670 | 7,6 | 9,8 |
| Other services | 1.503 | 6,8 | 4,8 |
| Wholesale and retail trade | 1.041 | 4,7 | 3,8 |
| Agriculture, forestry and fishing | 248 | 1,1 | 6,2 |
| Mining and quarrying | 223 | 1,0 | 2,7 |
| Construction | 204 | 0,9 | 2,7 |
| Households | 11.420 | 51,8 | -0,1 |
| TOTAL | 22.066 | 100,0 | 3,3 |

Data review and update

The data published today are provisional 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 the environmental information in a coherent way in the central system of National Accounts. They include a set of satellite accounts, with annual transmission, compiled using the accounting formats applicable to the different sectoral and territorial areas, with a strong presence 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 you can access the methodology at:

<http://www.ine.es>

And the standardised methodological report at:

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

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

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