

13 November 2020

Environmental accounts: Environmental Taxes Account
Preview year 2019

Environmental taxes reached 22,050 million euros in 2019, 0.1% less than in the previous year

They accounted for 7.9% of total taxes in the Spanish economy, two tenths less than in 2018

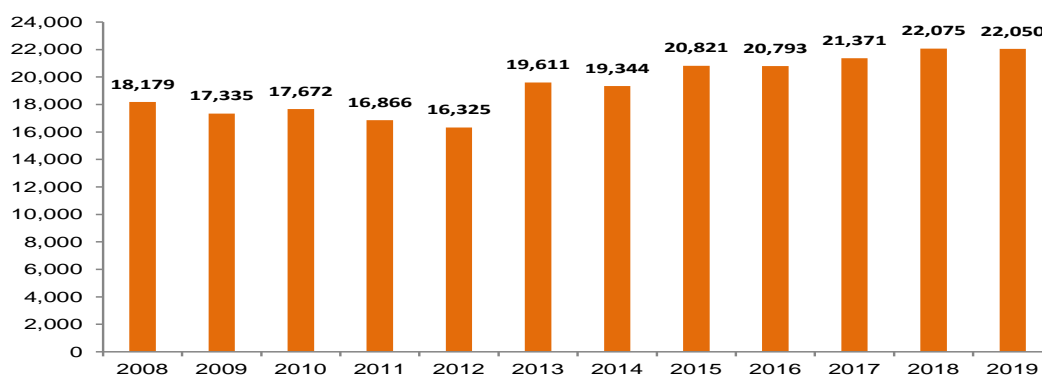
Households paid 53.5% of total environmental taxes, 1.9 points more than the previous year

Environmental taxes amounted to 22,050 million euros in 2019, representing a decrease of 0.1% over the previous year.

In relation to the total Taxes of the Spanish economy, environmental taxes represented 7.9%, as compared with 8.1% in 2018.

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 17,883 million euros, 2.0% less than the previous year. On the other hand, *Other taxes on production* reached 2,366 million (16.8% more than in 2018) and *Other current environmental taxes* stood at 1,801 million (0.2% more).

Taxes of an environmental nature represented 44.4% of total taxes on products, excluding VAT and taxes on imports. In turn, Other current taxes with and environmental purpose accounted for 41.2% of the total, and environmental taxes on production, for 11.0%.

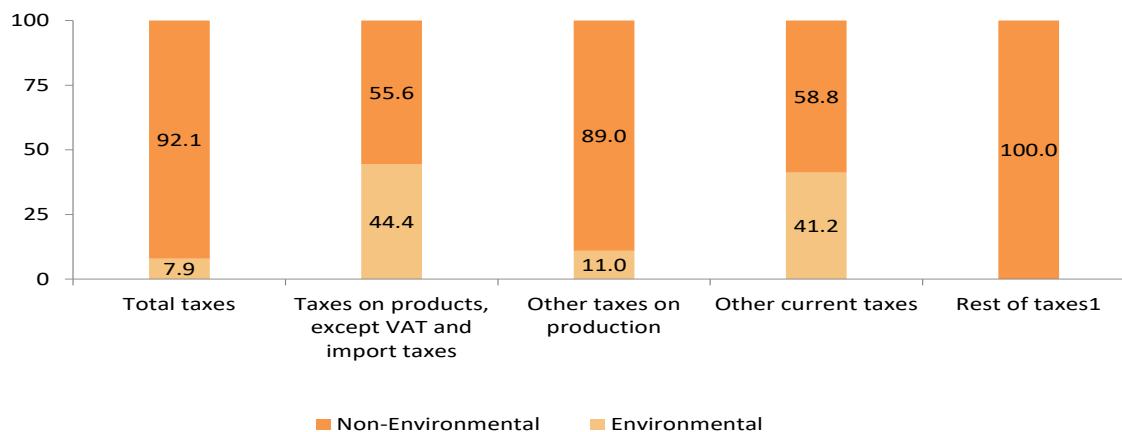
Environmental taxes by type of tax. Year 2019

Unit: millions of euros

	Environmental taxes	% anual change	Total taxes	% of total taxes	Difference in % participation
Total	22,050	-0.1	277,483	7.9	-0.1
Taxes on products, except VAT and import taxes	17,883	-2.0	40,274	44.4	-0.5
Other taxes on production	2,366	16.8	21,542	11.0	1.4
Other current taxes	1,801	0.2	4,370	41.2	-0.1
Rest of taxes ¹	211,297

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

Distribution of taxes (in percentage). Year 2019



Environmental taxes are grouped into three categories: *Taxes on energy* (which in 2019 represented 82.2% of the total), *Taxes on transport* (13.4%) and *Taxes on pollution and resources* (4.4%).

Taxes on energy decreased 0.7% compared to 2018, while *Taxes on transport* increased 3.2% and *Taxes on pollution and resources*, 1.9%.

Environmental taxes by environmental type and nature. Year 2019

Unit: millions of euros

ENVIRONMENTAL TAXES	2018	2019	% anual change
TOTAL	22,075	22,050	-0.1
Taxes on products, except VAT and import taxes	18,252	17,883	-2.0
Energy taxes	17,530	17,102	-2.4
Transport taxes	609	697	14.4
Pollution and resource taxes	113	84	-25.7
Other taxes on production	2,026	2,366	16.8
Energy taxes	723	1,015	40.4
Transport taxes	489	490	0.2
Impuestos sobre la contaminación y los recursos	814	861	5.8
Other current taxes	1,797	1,801	0.2
Transport taxes	1,767	1,771	0.2
Pollution and resource taxes	30	30	0.0
PRO MEMORY: TOTAL	22,075	22,050	-0.1
Energy taxes	18,253	18,117	-0.7
Transport taxes	2,865	2,958	3.2
Pollution and resource taxes	957	975	1.9

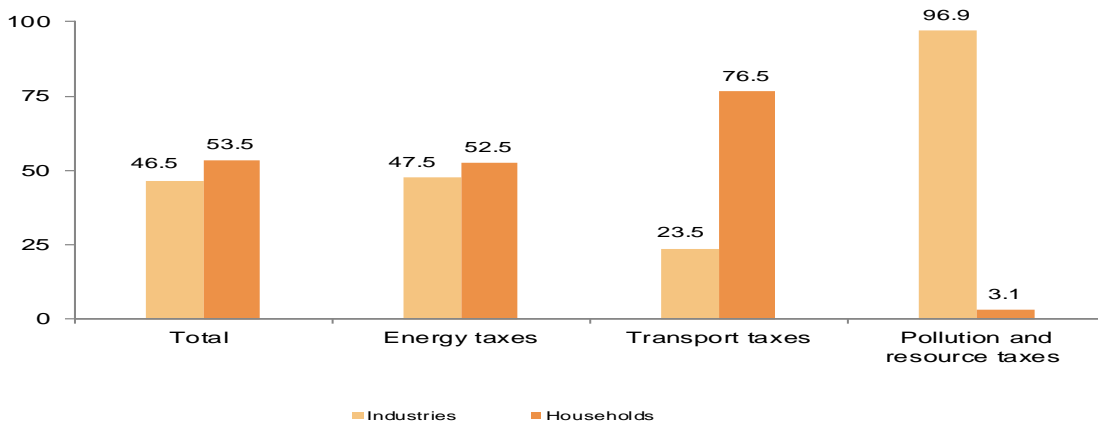
Within taxes on products, *taxes on energy* reached 17,102 million euros, 2.4% less than in the previous year.

Results by activity branch and households

Households paid 53.5% of total environmental taxes in 2019. By type of tax, they paid 76.5% of *Taxes on transport* and 52.5% of *Taxes on energy*.

For their part, the activity branches paid 46.5% of the total environmental taxes. By type, they were responsible for 96.9% of *Taxes on pollution and resources* and 47.5% of *Taxes on energy*.

Distribution of environmental taxes (in percentage). Year 2019



The activity branches that paid the most environmental taxes in 2019 were *Transport and storage* (15.5% of the total), *Other services* (9.9%) and the *Manufacturing industry* (9.8%). On the other, those that paid the least were *Agriculture, livestock, forestry and fishing* and *Extractive Industries*, each representing 0.8% of the total.

Environmental taxes by activity branches and households. Year 2019

Unit: millions of euros

	2019	% of total	% annual change
Transport and storage	3,414	15.5	3.5
Manufacturing	2,167	9.8	-5.6
Electricity, gas, steam and water supply	1,517	6.9	5.6
Other services	1,382	6.3	-18.4
Wholesale and retail trade	985	4.5	-12.3
Construction	413	1.9	-2.1
Mining and quarrying	186	0.8	-2.4
Agriculture, forestry and fishing	185	0.8	-17.3
Households	11,801	53.5	3.6
TOTAL	22,050	100.0	-0.1

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 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 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>

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