

Standard documentation Meta information

(Definitions, comments, methods, quality)

on

Environmental taxes

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Executive Summary

The aim of the "Environmental taxes" project is to provide a comprehensive presentation of the revenue from environmentally related taxes and levies in Austria during a calendar year, based on a standardised Europe-wide concept.

This ecologically oriented taxation is an important instrument for steering sustainable development. Environmental taxes aim to encourage both producers and consumers to limit or reduce environmental impact and to use natural resources responsibly.

This concept was developed by Eurostat, the Directorates-General for Environment as well as Taxation and Customs Union of the European Commission, the OECD and the International Energy Agency and provides a common definition of environmental taxes.

According to this definition, environmental taxes are taxes whose tax base is a physical unit (or a proxy of it) that has a proven negative impact on the environment¹ when used or released into the environment. For example, a process or a product that pollutes the environment or threatens nature, or which consumes non-renewable resources. This is the only decisive criterion for the definition of environmental taxes. Examples are the mineral oil tax, whose tax bases, the fossil mineral oil products, have a negative impact on the environment, or the motor vehicle tax, whose environmentally harmful tax base are the motor vehicles with fossil drive. Any earmarking of the funds raised has no influence on this. It only counts the negative impact of the tax base on the environment or on the consumption of resources. However, it may be that a tax whose tax base has a proven negative impact on the environment is earmarked for environmental protection. In that case it is considered on the basis of the tax base. Such earmarking does not currently occur in Austria. The basic idea of environmental taxes is, for example, climate protection or the reduction of the consumption of non-renewable energy sources, such as petroleum. Environmental taxes are a component of the system of environmental accounts, and as such a satellite account of the national accounts (NA). They must therefore be compatible with the national accounts, i.e. have the same system boundaries, use the same accounting rules, etc

In principle, all sectors of the economy are affected by these taxes, with the exception of air traffic which is exempted under the Chicago Convention².

Environmental taxes are divided into the following categories:

- Energy taxes,
- Transport taxes

¹ Doc. Ecotaxes/98/1.

² The so-called Chicago Convention on International Civil Aviation has been in force since 7 Dec. 1944. All 187 member states of the ICAO (Convention on International Civil Aviation) have undertaken not to levy any taxes on commercial air traffic on international flights for the transport of passengers and cargo. This international law operationally determines the actions of all airlines.

- Pollution taxes
- Resource taxes

Starting point and most important data source for the formation of these aggregates is the table for taxes on production and imports of national accounts. It is referred to by Eurostat as 'NTL (national tax list) - Detailed list of taxes and social contributions according to national classification' and comprises the taxes and social contributions for each country. In this, the relevant environmental taxes, such as the tax on energy, the duty on vehicles based on fuel consumption or the mineral oil tax, are already marked accordingly.

In addition, other data sources are used for the breakdown of environmental taxes, i.e., governance finance statistics, supply and use tables, energy accounts, and physical energy flow accounts.

For the presentation, it is not relevant from which physical units the taxes are to be paid (persons or enterprises), but who is ultimately associated with the tax burden. For example, the mineral oil tax is not allocated to the mineral oil companies, which pay the tax revenues to the tax authorities, but to the respective final consumers of the mineral oil products.

The environmental taxes are transmitted to Eurostat by means of a questionnaire, with the data being allocated to the individual economic sectors in the breakdown A*64, to private households and to non-resident units.

In addition, important environmentally relevant payments are shown in a 'sub-account', but as they are not taxes according to the concept of national accounts, they are not taken into account as environmental taxes according to international guidelines.

The importance of a supplementary consideration of these environmentally relevant fees and charges in the sub-account, such as water, wastewater and refuse charges, results from the fact that some countries address the problem of containment of waste generation with fiscal instruments, while other countries, such as Austria, rather regulate this through fees. An exclusive consideration of environmental taxes at the European level thus leads to a distorted representation of the corresponding expenditures or revenues. Table 1 compares the most important features of environmental taxes and environmentally relevant fees and charges.

The work carried out by Statistics Austria in the context of environmental taxes is based on a contract on the provision of data from energy and environmental statistics, concluded between the Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW) - now the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology (BMK) - and Statistics Austria (the term ends on December 31, 2022; a follow-up contract is planned) as well as Regulation (EU) No. 691/2011 on European environmental economic accounts.

Table 1: Comparison of environmental taxes and environmentally relevant fees and charges

Environmental taxes	Environmentally relevant fees and charges
<p>Non-affectation principle (total coverage principle):</p> <ul style="list-style-type: none"> • Revenues do not serve any specific purpose but are used generally to cover all expenses • Applies at the government level in the preparation of federal and regional budgets • Also applies to the budgets of local authorities and public corporations 	<p>Affectation principle:</p> <ul style="list-style-type: none"> • Environmental fees and charges are used for the benefit of the payers
<p>Financing and steering function</p>	<p>Steering function</p>
<p>Examples: Mineral oil tax, motor vehicles tax, tax on energy</p>	<p>Examples: Water fee, wastewater fee, refuse fee</p>

Environmental Taxes – Main Key Points

Subject matter	Volume of environmental taxes and levies
Population	All environmental tax transactions All resident institutional units as defined in the national accounts, with households considered in their role as consumers, as this is more important in this context than their function as enterprises, and non-resident units to the extent that they are relevant for environmentally relevant fiscal transactions.
Type of statistics	Secondary statistics Accounts
Data sources/Survey techniques	<ul style="list-style-type: none"> • National accounts • Government finance statistics • Supply and use tables • Motor vehicle registration statistics • Energy accounts • Physical energy flow accounts (PEFA) • Waste statistics of the Environment Agency Austria • ASFINAG (Austrian motorway operator)
Reference period or due day	Calendar year
Periodicity	Annual
Survey participation (in case of a survey)	Not applicable.
Main legal acts	National legal basis: agreement under private law with the Federal Ministry of Climate Action, Environment, Energy, Mobility, Innovation and Technology EU legal basis: Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts
Most detailed regional breakdown	Austria
Availability of results	Final results: t + 1 year
Other	Time series as of 1995, revision of time series in the case of revisions in the basic statistics