

Standard documentation Meta information

(Definitions, explanations, methods, quality)

on

Environmental taxes

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1995

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Executive summary

The aim of the environmental tax programme is to provide a comprehensive view of the revenue collected over one calendar year from environmentally related taxes and levies in Austria according to a uniform European concept.

This concept was developed by Eurostat, the European Union's Directorates-General for the Environment and for Taxation and Customs Union, the OECD and the International Energy Agency, and contains a standardised definition of environmental taxes.¹⁾

According to this concept, environmental taxes are defined as taxes whose tax base is a physical unit (or a proxy thereof) of an element that has a proven negative impact on the environment when it is used or released into the environment. This may be, for example, a process or product that contaminates the environment, threatens nature or uses non-renewable resources. This is the sole determining criterion for the definition of environmental taxes and is not affected by any earmarking of the funds raised. The basic idea behind environmental taxes is firstly to protect the climate and secondly to reduce the use of non-renewable energy sources such as crude oil.

Generally speaking, all economic sectors are affected by these taxes; the only exception is air traffic, in accordance with the Chicago Convention²⁾.

Environmental taxes are divided into four categories:

- energy taxes
- transport taxes
- pollution taxes
- resource taxes

The starting point for forming these aggregates is Statistics Austria's accounting statistics and the tables relating to taxes on production and imports found in National Accounts. The physical units that pay the taxes (individuals or companies) are not relevant to the depiction.

Data on all taxes to be depicted for a country can be found in the National Tax List (taxes and social insurance contributions in Austria, EU and government revenue). In addition, a "subsidiary" account depicts key ecologically relevant cash flows that are not included in environmental taxes under international guidelines since they are not taxes in accordance with the National Accounts concept.

The importance of additional consideration of environmentally relevant charges and levies (subsidiary account), such as water, sewage and waste collection charges, results from the fact that some countries use tax instruments to combat the problem of reducing the amount of waste generated whereas other countries, including Austria, tend to do so via charges.

Ecologically oriented taxation is a key instrument for managing sustainable development. The aim of environmental taxes is to encourage both producers and consumers to limit or reduce environmental impacts and to use natural resources responsibly.

¹⁾ "A tax whose tax base is a physical unit (or a proxy of it) that has a proven specific negative impact on the environment", Doc. Eco-taxes/98/1

²⁾ The Convention on International Civil Aviation, also known as the Chicago Convention, came into force on 7 December 1944. It established the International Civil Aviation Organization (ICAO), of which all 187 member states have made a binding commitment to levy no taxes in commercial air transport in the case of international flights carrying passengers and freight. This international law operationally determines the activities of all airline companies.

Comparison of environmental taxes and environmental levies:

Environmental taxes	Environmental levies
<p>Non-affectation principle (principle of universality):</p> <ul style="list-style-type: none"> • all revenue is used as a whole to cover all expenditure • applies at government level when federal and provincial budgets are drawn up • also applies to the budgets of regional authorities and bodies governed by public law 	<p>Affectation principle:</p> <ul style="list-style-type: none"> • Environmental levies are used for the benefit of those obliged to pay
<p>Financing function</p>	<p>Incentive function</p>
<p>Examples: Mineral oil tax, motor vehicle tax, energy levy</p>	<p>Examples: Water charges, sewage charges, waste collection charges</p>

Environmental taxes – Important elements	
Main purpose of the statistics	Revenue from environmentally relevant taxes and levies
Observed unit / reporting unit / presentation unit	All environmentally relevant tax transactions
Type of statistics	Secondary statistical analysis
Data sources/Survey techniques	National Accounts (NA) Accounting statistics
Reference period or due day	Calendar year
Periodicity	Annual
Survey participation	Not applicable
Legal bases	National legal basis: private law contract with the BMLFUW 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
Regional breakdown	Austria
Availability of the results	t + 1 year
Other	Time series from 1995, revision of the time series in the event of revisions to the basic statistics

1. General information

1.1 Objective and purpose, history

The concept of sustainability³⁾ has been a top priority in both the European Union⁴⁾ and in Austrian environmental policy⁵⁾ since the Earth Summit held in Rio de Janeiro in 1992.

One of the instruments available for implementing environmental policy goals is tax policy. It is designed firstly to achieve true-cost pricing in the use of environmental resources and secondly to encourage a careful and more responsible approach to the environment.

Ahead of international efforts towards an ecological tax reform, the first step is to achieve a database for environmental taxes that can be compared across individual countries.

In 1998 a joint project between the European Commission's Directorates-General for Environment (DG XI) and for Taxation and Customs Union (DG XXI), Eurostat, the International Energy Agency (IEA) and the OECD aimed to develop a common standardised framework for the depiction of environmental taxes.

The European Commission and the OECD decided to focus on the use of "taxes" by public authorities to influence behaviour via revenue since this makes it easier to establish compatibility at an international level, whereas greater identification problems can be expected in the case of charges and other public revenue.

The key element here is the new definition of environmental taxes, where the focus is no longer on the earmarking of tax revenue or on the name of a particular tax but solely on the environmental impact of the physical process used as the basis for tax assessment.⁶⁾

As with all components of environmental accounts, the principle of conformity with National Accounts must apply to environmental taxes since they must be able to be linked to economic data for further analysis.

Back in 1999, during a Eurostat working group meeting for environmental statistics, the member states were expressly asked to conduct national studies⁷⁾ in order to clarify important detailed questions and problems of definition.

The Austrian project

In early 1999, Statistics Austria (then known as ÖSTAT) drew up a preliminary list of taxes that meet the definition of environmental taxes in accordance with Doc. Eco-taxes/98/1 and forwarded it in the first instance to the tax experts in the federal provinces. A very wide-mesh net was deliberately thrown over all taxes when this preliminary list was created, i.e. a relatively broad definition was initially adopted. This was to ensure that maximum flexibility was built into the decision-making process.

³⁾ The concept of sustainable development calls for global development that meets the needs of the present without compromising the ability of future generations to meet their own needs (Brundtland Report, WCED: Our Common Future, 1987)

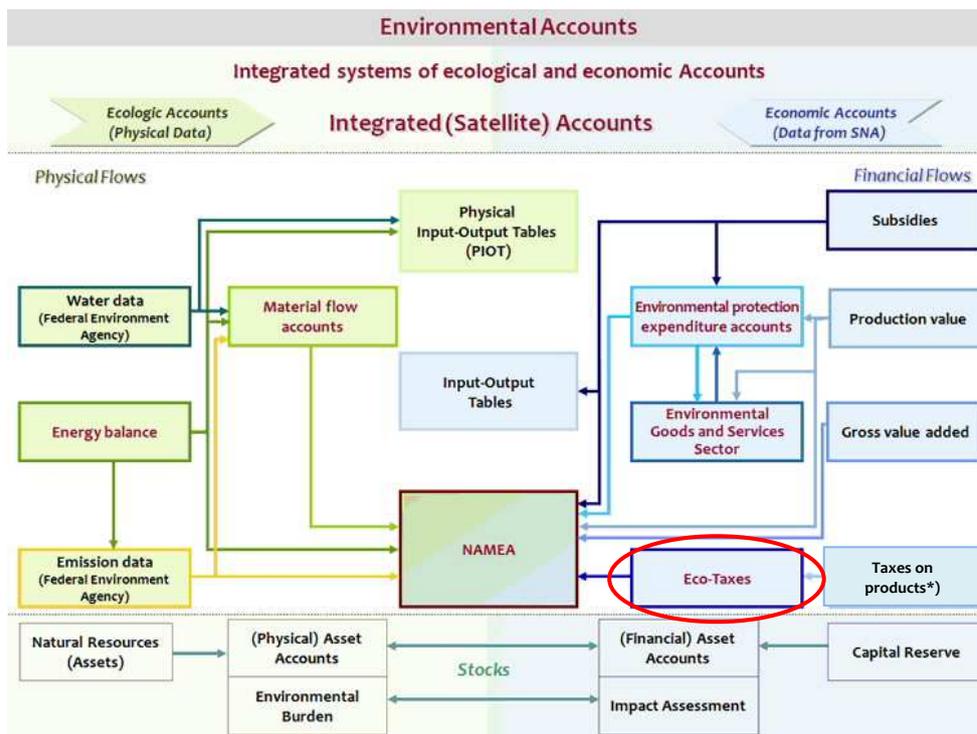
⁴⁾ Doc. No. COM(01)264, European Union Strategy for Sustainable Development and 6th EU Environment Action Programme 2001-2010 (Proposal for a decision of the European Parliament and of the Council laying down the Community Environment Action Programme 2001-2010)

⁵⁾ *Nationaler Umweltplan* [National Environment Plan] (NUP), published by the Austrian Federal Government, edited by the BMLFUW 1995; "Auf dem Weg zu einem Nachhaltigen Österreich [Towards a sustainable Austria]" – indicator report, edited by the BMLFUW 2004 (both in German only)

⁶⁾ "A tax whose tax base is a physical unit (or a proxy of it) that has a proven specific negative impact on the environment", Doc. Eco-taxes/98/1

⁷⁾ ACCT-ENV/99/7: Environmental Accounts 1999, Present state and future developments, Eurostat B1

Figure 1: Environmental accounts



Source: Statistics Austria.- *) Net taxes on products (excluding subsidies)

These consultations primarily aimed to complete the list – particularly with regard to provincial and municipal taxes – and also to clarify a number of preliminary questions that arose in connection with the definition.⁸⁾

In a further step, experts who had agreed within the Advisory Committee on Environmental Statistics to share their competence on the topic of environmental taxes were contacted for their opinion. Finally, the adapted list was presented for discussion to an ad hoc working group of the Advisory Committee on Environmental Statistics in September 1999.⁹⁾ Unresolved delimitation issues were discussed at this meeting and the final decision was made as to which Austrian levies are to be regarded as environmental taxes in accordance with international guidelines and reported to Eurostat in future.

Finally, a number of taxes were definitively qualified as environmental taxes in the discussion with the experts. A number of other taxes were also shortlisted but then rejected for one reason or another. The considerations below facilitated the decision as to whether or not the taxes should be included in the list.

Tax pursuant to National Accounts?

The first formal criterion to be examined was whether or not a payment to a regional authority should be regarded as “tax” pursuant to National Accounts. This was not the case for the following items:

⁸⁾ It needed to be clarified, for instance, whether and which federal provinces exercised the option provided for in Section 15 of the *Finanzausgleichsgesetz* (Fiscal Equalisation Act) of imposing environmental levies up to the amount of sewage and waste collection charges. Furthermore, a preliminary question arose in the case of a number of levies as to whether tax revenue from rural areas should be separated from tax revenue from towns and cities since the environmental protection measure of “landscape protection” can only apply to the former.

⁹⁾ Those invited were: Liaison Office of the Federal Provinces, Austrian Association of Towns and Cities, Austrian Association of Municipalities, Austrian Institute for Economic Research, Federal Chamber of Labour, Federal Ministry of Finance dept. II/12, Federal Ministry of the Environment, Youth and Family Affairs dept. II/1, Federal Ministry of Science and Transport.

- mining fees in accordance with the Mineral Resources Act
- toll charges
- parking meter fees
- interested party fees (development charges)
- water, sewage and waste collection charges

Charges are not taxes under National Accounts but can be an important indicator of an environmental tax. In principle, they are calculated such that costs are covered; however, it is possible to exercise the right provided for in Section 15 of the *Finanzausgleichsgesetz* (Fiscal Equalisation Act) that environmental taxes may be levied at the amount of the charges, although this is not currently the case.¹⁰⁾ Since levies of this kind are nevertheless of interest in connection with environmental policy considerations, they were not included in the list of environmental taxes but in a subsidiary account for “Other environmentally relevant payments”.

Environmentally harmful or not?

In the case of the following taxes, it was affirmed in the tax base that they are potentially harmful to the environment but this was generally not taken for granted in practice. In addition, there are no plans to encourage more environmentally friendly behaviour; instead, the funds collected – in the case of tourist tax – are even used to promote tourism:

- tourist taxes, visitors’ tax
- land transfer tax

In the case of the

- hunting and fishing tax, there were doubts concerning the environmental harmfulness of the relevant process for Austria, but the tax was nevertheless listed as an environmental tax on account of international comparisons since the issue of “overfishing” is an important consideration in other countries.

Urban/rural separation?

- Utilisation tax
- Advertisement tax

The ecological link – if there is one – only applies to rural areas (landscape protection) here; however, the federal provinces have indicated that it is not possible to separate taxes into rural/urban.

The environmental taxes determined according to these guidelines were created for the first time for 1997 and 1998 at the Central Statistical Office and published in the 12/1999 issue of *Statistische Nachrichten* [Statistical News]. The taxes are calculated annually and have been calculated on behalf of the Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW) – based on the decisions and assignments made by the experts – since 2003.

These results have been forwarded to Eurostat using a standardised questionnaire via the data interface eDamis since 2007. The first mandatory data transfer in line with EU Regulation No 691/2011 will take place in 2013.

1.2 Contracting entity

Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW)

¹⁰⁾ Only Vienna has a law to this effect, but does not make use of it. LGBl. (Provincial Law Gazette) 43/89

1.3 Main users

- Federal ministries, e.g. Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW), Federal Chancellery
- Interest groups
- University and non-university research institutes, e.g. Faculty for Interdisciplinary Research and Continuing Education at the University of Klagenfurt (IFF), Institute of Public Finance and Infrastructure Policy at Vienna University of Technology (IFIP)
- Organization for Economic Co-operation and Development (OECD)
- Statistical Office of the European Union (Eurostat)

1.4 Legal basis

[Regulation \(EU\) No 691/2011](#) of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts.

The work currently being carried out by Statistics Austria on environmental taxes is based on the agreement on the provision of data from energy and environmental statistics (BMLFUW-UW.1.4.18/18/0035-V/10/2007) concluded between the Federal Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW) and Statistics Austria. Its term ends on 31 December 2012. Contractual negotiations are currently being held with the BMLFUW on a new five year agreement (term 2013-2017).

2. Concepts and processing

2.1 Statistical concepts and methodology

2.1.1 Statistical purpose

The purpose is to annually record the revenue from environmentally relevant taxes and levies and to present it in table form.

2.1.2 Observed unit / reporting unit / presentation unit

Observed units:

In the case of environmental taxes, the observed units are primarily the federal government, federal provinces and municipalities. Thereafter, enterprises in their function as institutional units and private households in their function as consumers are taken into consideration as observed units.

Reporting units:

No separate surveys. For information on the reporting units, please refer to the basic statistics.

Presentation units:

The presentation units are the economic divisions (ÖNACE 2-digit codes) from division 01 (Agriculture) to division 99 (Extra-territorial organizations and bodies) and private households in their role as consumers.

They also include taxes from section D.2 (Taxes on production and imports) of ESA 95, those in the corresponding sections of National Accounts and the results of accounting statistics.

2.1.3 Data sources, coverage

Data sources:

The following *basic statistics of Statistics Austria* are used to analyse environmental taxes:

- National Accounts, section D.2 (Taxes on production and imports) of ESA 95
- Accounting statistics

Coverage:

Environmental taxes relate to all domestic institutional units in accordance with National Accounts; as mentioned above, private households are additionally taken into consideration as consumers.

2.1.4 Reporting unit and respondents

Not relevant to environmental taxes. For information on the reporting unit/respondents, please refer to the basic statistics relevant to the compilation of these statistics.

2.1.5 Survey format

Not a survey in the conventional sense and thus not relevant to environmental taxes. For information on the survey formats, please refer to the [standard documentation](#) (in German only) for the relevant basic statistics.

2.1.6 Sample characteristics

Not relevant to environmental taxes. For information on the sample characteristics, please refer to the [standard documentation](#) (in German only) for the relevant basic statistics.

2.1.7 Survey techniques / data transmission

Survey techniques

No separate data surveys are conducted for environmental taxes as synthetic statistics. The data to be used is available from basic statistics in an electronic format (Excel spreadsheets).

Data transmission

For information on data transmission, please refer to the [standard documentation](#) (in German only) for the relevant basic statistics.

2.1.8 Survey questionnaire (including explanatory notes)

Not applicable to environmental taxes. For information on the survey questionnaire, please refer to the [standard documentation](#) (in German only) for the relevant basic statistics.

2.1.9 Survey participation

Not applicable to environmental taxes. For information on the surveys, please refer to the [standard documentation](#) (in German only) for the relevant basic statistics.

2.1.10 Variables surveyed and derived, indicators (including definitions)

Variables surveyed:

- Not relevant to environmental taxes. For information on the variables surveyed, please refer to the [standard documentation](#) (in German only) for the relevant basic statistics.

Variables derived:

The European System of National and Regional Accounts (ESA 95) should be used as a basis and provides a definition of taxes on production and imports in section D.2.

Environmental taxes are evaluated according to the following tax groups:

- energy taxes
- transport taxes
- pollution taxes
- resource taxes (an additional group that scarcely exists in practice)

The taxes are shown in monetary units (euros).

Eurostat publishes the environmental taxes that can be clearly identified from tax revenue statistics for the EU-27 on the basis of these definitional and conceptual guidelines.¹¹⁾ At the same time, it is the responsibility of the national representatives to define additional taxes that comply with the requirements and to add to the existing list (National Tax List) so that information can also be provided about the tax base and the relevant tax revenues.

2.1.11 Classifications used

No classifications in the conventional sense are used; instead, the environmental taxes listed in the table below are shown in four categories, i.e. energy, transport, pollution and resource taxes, in accordance with Doc. Eco-taxes/98/1.

The data is depicted on the basis of the [ÖNACE 2008](#) classification and is broken down using Statistics Austria's energy balances and the supply and use tables in National Accounts.

Eurostat has proposed three approaches for allocating the data to taxpayers in line with ÖNACE (A*64). One approach is to use the National Accounts supply and use tables, while a second is to allocate specific taxes directly by deriving the basis for tax assessment (i.e. the taxed product) from other statistical calculators/surveys, such as using energy balances or energy accounts to identify the consumers of mineral oil products and other energy sources. A mixed approach, which Eurostat gives as a third option, was chosen to depict the revenue of environmental taxes in Austria. The data on energy taxes is broken down using the energy accounts or bridge tables for the energy balance, while data on all other taxes is broken down using the supply and use tables.

¹¹ Annex 1 of extract from the category "Taxes on energy, transport and pollution" from "Draft of a new key for the structures of the taxation systems in the EU", October 1998

List of Austrian environmental taxes

in accordance with the EU/OECD definition

Name of tax	Type of tax	Tax base Physical facts	Data source	Comments
Sole and joint federal government levies				
Special crude oil levy	Energy tax	Extraction and import of crude oil and ore. Import of crude oil products	Accounting statistics	Phased out in 1996
Mineral oil tax	Energy tax	Distribution of petrol, leaded and unleaded, medium oils, gas oil, stove heating oil, heating oil, liquid gas and gaseous hydrocarbons as fuel	Accounting statistics	Exemption for biogenic fuels in the case of self-sufficient agricultural holding and reimbursement for addition to normal fuel
Motor vehicle tax	Transport tax	- for passenger cars, vehicles for dual use and all other types of motor vehicle with a maximum gross vehicle weight of up to 3.5 tonnes: the engine output entered in the registration document or vehicle inspection rating and reduced by 24 kilowatt - for motorcycles: the cylinder capacity entered in the registration document or vehicle inspection rating	Accounting statistics	Passenger cars and vehicles for dual use equipped with positive ignition engines (spark ignition engines) without a controlled three-way catalytic converter that were first registered in Austria before 1 January 1987: the tax increases by 20% from 1 January 1995. Exemptions for: fire service, emergency services, buses, rental cars and taxi operators, tractors, etc.
Motor vehicle registration tax	Transport tax		Accounting statistics	
Engine-related insurance tax	Transport tax		Accounting statistics	
Standard fuel consumption tax	Transport tax	One-off levy paid when the vehicle is initially registered, which is calculated as a percentage of the vehicle's value according to fuel consumption (passenger car, vehicle for dual use) or cylinder capacity (motorcycles).	Accounting statistics	Extended by bonus-malus regulation (CO ₂)
Road use charge	Transport tax	Use of public roads by motor vehicles of up to 12 t for the carriage of goods	Accounting statistics	Phased out in 2004
Energy levy (electricity and natural gas levy)	Energy tax	Distribution of electricity and gas	Accounting statistics	Energy levy reimbursement
Abandoned hazardous site levy	Pollution tax	Gross weight of the waste at the landfill operator, exporter	Accounting statistics	
Fertiliser levy	Pollution tax			Phased out in 1996
Property tax B	Resource tax	Land available for development	Accounting statistics	
Levies regulated by regional law				
Hunting and fishing tax	Resource tax	Ownership or lease of a hunting right, issue of a hunting or fishing permit	Accounting statistics	
Viennese tree protection law	Resource tax	Tree felling	Municipal accounting	
Landscape protection and nature conservation levies	Resource tax	Extraction of mineral resources, construction of cable car systems, snow canons, abstraction or diversion of water to operate electricity generation plants	Municipal accounting	
Environmental levies (not collected to date)	Pollution tax			
Municipal levies				
Landfill site taxes	Pollution tax	Volume of waste generated at landfill in municipal area		
Secondary residence taxes	Pollution tax			Provided for in Section 14 para. 1 line 2 of the Fiscal Equalisation Act (FAG) 1997
Subsidiary account (ecologically relevant payments)				
Toll charges for mountain roads	Transport		Municipal accounting	
Development charge	Resources		Municipal accounting	
Motor vehicle parking charge (Vienna)	Transport		Municipal accounting	
Mineral Resources Act	Resources		Municipal accounting	
Waste collection charges	Pollution		Municipal accounting	
Sewage charges	Pollution		Municipal accounting	
Water charges	Resources		Municipal accounting	
Motorway toll sticker revenue (time-based toll charge for passenger cars)	Transport		ASFINAG	
Revenue from route toll charges	Transport		ASFINAG	
Revenue from HGV toll charges (HGV distance-based toll)	Transport		ASFINAG	2004: Introduction of HGV toll charges and simultaneous reduction of special toll revenue for HGV, 2002 and 2003 special toll charge for vehicle categories 2, 3 and 4 (maximum gross vehicle weight over 3.5 t)
Service and inspection team (toll fines)	Transport		ASFINAG	
Safety charge, aviation	Transport		Accounting statistics	

2.1.12 Regional breakdown of the results

The results are presented for Austria.

2.2 Production of statistics, processing, quality assurance measures

2.2.1 Data capture

Does not apply to environmental taxes.

In the case of environmental taxes, taxes and levies in National Accounts are specially evaluated and presented in line with a joint concept developed by the OECD, Eurostat and the IEA. With regard to data capture of the basic data, please refer to the [standard documentation](#) (in German only) for the relevant basic statistics.

2.2.2 Coding

Does not apply to environmental taxes. Since coding takes place in the basic statistics, please refer to the [standard documentation](#) (in German only) for the basic statistics.

2.2.3 Editing and verification of data sources used

No separate editing or plausibility checks are carried out since it can be assumed that the data is already subjected to a plausibility check when it is produced; see also the [standard documentation](#) (in German only) for the basic statistics (National Accounts).

In the case of significant deviations from previous years or variations within the tax groups, however, the compilers of the basic statistics and/or experts (primarily from the Ministry of Finance) are consulted in order to find an explanation.

2.2.4 Imputation (where responses are missing or data is incomplete)

Does not apply to environmental taxes. Since data is imputed in the basic statistics, please refer to the [standard documentation](#) (in German only) for the basic statistics.

2.2.5 Grossing up procedures (weighting)

Does not apply to environmental taxes. Since any grossing up procedures take place in the basic statistics, please refer to the [standard documentation](#) (in German only) for the basic statistics.

2.2.6 Compilation of the final data set, (other) models and statistical estimation techniques used

Data on environmental taxes can be transferred directly to the evaluation tables from accounting statistics or the National Accounts basic tables provided. The taxes to be entered are based on the [National Tax List](#) in which environmental taxes are defined jointly by Eurostat and the relevant NSI. Due to the completeness of the data sets, there is no need to use special computational models and estimates.

Some of the data for the subsidiary account is provided by the National Economy directorate. Furthermore, data is taken from ASFINAG's annual accounts.

2.2.7 Other quality assurance measures

The results of this work will be presented to the contracting entity in the form of a project report. The contracting entity will check – in consultation with external experts – that the report fulfils specialist requirements and will officially approve it in accordance with the agreement.

The concept, any problems that arise during the work and any planned amendments are discussed with the contracting entity at the regular project group meetings (held every two months). The contracting entity has the right, as does Statistics Austria, to involve external experts in these project group meetings.

Every year the ongoing work and any amendments planned are presented to the contracting entity, interest groups, data users and experts in an Environment Advisory Board working group and are discussed with them. Suggestions from the advisory board are taken into account wherever possible and appropriate.

Participation in workshops and working groups (Eurostat) ensures the continuing professional development of employees and the implementation of new methodological approaches.

2.3 Publication (accessibility)

2.3.1 Preliminary results

Are not published.

2.3.2 Final results

Annually at the end of December, t+1, i.e. data for 2011 is available in 2012. This also applies to the subsidiary account.

2.3.3 Revisions

Revision refers to the updating of results by, for example, including new data, new statistics and/or new methods in the computational unit. A distinction is made between ongoing revisions that relate to small corrections for individual years and extensive revisions. The latter mean that the entire computational unit needs to be thoroughly revised. Partial results are revised in the form of back data if revisions are made within the basic statistics.

In the case of environmental taxes, the calculation is currently adapted to the requirements of EU Regulation No 691/2011, for example. Likewise, revisions are required if the basic statistics are revised. In such cases the entire time series is generally revised in order to guarantee that the data can be compared over time.

2.3.4 Publication media

Results are published in the following Statistics Austria publication media:

[Statistics Austria website – Environment](#)

[Statistische Nachrichten](#) (in German only)

[Statistisches Jahrbuch Österreichs](#) (contents and headings in English, otherwise in German only)

[Statistical Overviews](#)

The results are also forwarded to the contracting entity in the form of a project report.

2.3.5 Treatment of confidential data

Does not generally apply to integrated accounts systems since anonymised data from specialised statistics is used for the most part. No individual data is used since environmental taxes relate to macroeconomic considerations.

3. Quality

3.1 Relevance

Statistics are relevant if user needs can be optimally met.

To this end, environmental taxes are the subject of an annual Environment Advisory Board working group meeting at which ongoing work and any planned amendments are discussed with the contracting entity, interest groups, data users and experts. Suggestions (regarding both content and publication) are taken into consideration in the calculations wherever possible and appropriate. Furthermore, the concept, any problems that occur during the work and the results are discussed with the contracting entity at the regular project group meetings (held every two months). The contracting entity has the right, as does Statistics Austria, to involve external experts in these project group meetings.

Moreover, the method on which the environmental taxes are based is internationally agreed and has been discussed and refined in working groups and workshops at Eurostat.

The results of this work, which is carried out on behalf of the Federal Ministry of Agriculture, Forestry, Environment and Water Management, will be presented to the contracting entity in the form of a project report. The contracting entity will check that the report fulfils specialist requirements and will officially approve it in accordance with the agreement.

Data on environmental taxes is used for the following purposes:

- Information on the effectiveness of ecologically oriented taxation. The data is used not just by the contracting entity but also by university and non-university research institutes.
- Reporting to Eurostat

3.2 Accuracy

Accuracy is defined as the assumed extent by which the final results deviate from the variables to be actually measured. That said, the actual value is unknown.

A key problem relating to the question about the accuracy of environmental taxes, which are based on National Accounts, is that National Accounts are compiled on the basis of a variety of different data sources, which can each be checked for accuracy individually to a certain extent but are very difficult to assess in quantitative terms as a whole or in terms of their contribution to the final results. Conventional benchmarks for measuring the accuracy of statistics (confidence interval, etc.) cannot therefore be used in the case of environmental taxes.

In general, sampling and non-sampling errors in the basic statistics may also be found in the environmental tax results. Due to this situation, errors cannot be unequivocally quantified.

3.2.1 Sampling effects

Only relevant to environmental taxes in the form discussed above.

3.2.2 Non-sampling effects

As a secondary statistical analysis, environmental taxes depend on the availability and quality of the basic statistics used.

3.2.2.1 Quality of data sources used

See the relevant [standard documentation](#) (in German only) for the basic statistics.

3.2.2.2 Coverage (misclassifications, undercoverage / overcoverage)

Tax or accounting data can be transferred directly to environmental taxes, meaning that misclassifications are virtually eliminated. Completeness of the data is ensured.

3.2.2.3 Missing responses (unit non-response, item non-response)

Missing responses do not apply to environmental taxes. Since they may occur in the basic statistics, please refer to the relevant [standard documentation](#) (in German only).

3.2.2.4 Measurement errors (entry errors)

Measurement errors do not apply to environmental taxes. Since they may occur in the basic statistics, please refer to the relevant [standard documentation](#) (in German only).

3.2.2.5 Processing errors

None known.

3.2.2.6 Model assumption effects

Does not apply to environmental taxes. Please refer to the relevant [standard documentation](#) (in German only).

3.3 Timeliness and punctuality

Data acquisition and recording

Timeliness (t+1) is primarily determined by the availability of the basic statistics.

Data processing and adjustment

When the basic statistics are revised, these revisions are taken into account in the calculation and any corrections to previous years are published with the current results.

Publication of data

The results of environmental taxes are forwarded to the contracting entity and to Eurostat in a timely manner, i.e. by 31 December of the relevant calendar year, on the basis of the provisions of the agreement with the Federal Ministry of Agriculture, Forestry, Environment and Water Management. Timeliness (t+1) must be considered as a function of the availability of the basic statistical data.

3.4 Comparability

3.4.1 Comparability over time

The results have been available in accordance with a uniform concept since 1995.

3.4.2 Comparability over region

The data is published at Austrian level. International comparability is ensured by the use of methods that are uniform throughout Europe. However, deviations may occur due to the fact that national statistical systems in individual countries are often designed differently, despite EU-wide statistical legislation.

3.4.3 Comparability over other domains

Comparability across economic sectors and private households is ensured by the use of the ÖNACE classification.

3.5 Coherence

Tax data is found in National Accounts and in tax statistics; tax data relating to ecologically relevant payments (revenue from charges) forms part of accounting statistics and consequently also environmental protection expenditure accounts. The results are also always included in the relevant integrated NAMEA.

Appropriate accounts (environmental protection expenditure accounts, revenue from environmental taxes) are collated in harmonised form by Eurostat and published for EU-15/25/27.

4. Outlook

Production-related aspects

No changes planned for the foreseeable future.

Content-related aspects

From 2013, data must be forwarded in accordance with the regulation on European environmental economic accounts:

- With respect to producers, data must be broken down according to the hierarchical classification of economic activities, ÖNACE 2008 (aggregation level A*64 in accordance with ESA 95), before being forwarded.
- With respect to consumers, data on the following must be forwarded:
 - households
 - non-residents.
- If the tax cannot be assigned to any of the groups of activities listed above, the data must be forwarded as unassigned.

Publication-related aspects

In terms of the publication media used, no changes are planned in the foreseeable future. Amendments may be made to the reports, tables and charts published; these would primarily relate to the content.

Glossary

ASFINAG: ASFINAG plans, finances, builds, maintains, operates and imposes tolls on the entire Austrian motorway and dual carriageway network. ASFINAG is an infrastructure company and wholly owned by the Republic of Austria.

Environmental taxes are divided into four main categories in line with international practice:

- *Energy taxes* such as: mineral oil tax, energy levy, special crude oil levy
- *Transport taxes* such as: standard fuel consumption tax, motor vehicle tax, road use levy, engine-related insurance tax
- *Taxes on environmental pollution*, in particular the levy for cleaning up abandoned hazardous sites
- *Resource taxes* such as: property tax B, hunting and fishing tax, landscape protection and nature conservation levies

Environmentally relevant levies: Important environmentally related cash flows, such as charges, are not included in environmental taxes under international guidelines since they are not taxes in accordance with the concepts of National Accounts. However, they do have incentive effects similar to those of conventional environmental taxes. The most important difference between charges and taxes in terms of their definition is that charges are fees for public services and are therefore earmarked for a specific purpose, whereas taxes are used to finance general public authority tasks.

Motorway toll sticker: Adhesive label that proves that the toll charge (road use charge) for motorways and dual carriageways has been paid.

ÖNACE (general classification of economic activities): ÖNACE denotes the Austrian version of NACE, the European classification of economic activities. It is subdivided hierarchically into sections, subsections, divisions, groups, classes and subclasses.

SKD: ASFINAG's service and inspection team (toll surveillance teams). Toll surveillance teams are "law enforcement bodies"; these bodies are vested by law with regulatory powers and powers of coercion. Employees are ASFINAG employees as well as being employed by district administrative authorities.

Toll: A charge for the use of constructions such as roads, bridges, motorways and tunnels.

Toll fine: Drivers must pay to use Austrian motorways and dual carriageways. The motorway toll sticker, which must be attached (to the windscreen of passenger cars) so that it is clearly visible, provides proof that drivers have paid the toll charge. Toll sticker checks are carried out by the police and by ASFINAG toll surveillance teams. If a driver has not paid the correct toll charge, an on-the-spot toll fine is issued.

List of abbreviations

ASFINAG	Motorway and dual carriageway financing company
BMLFUW	Federal Ministry of Agriculture, Forestry, Environment and Water Management
ESA	European System of National and Regional Accounts
Eurostat	Statistical Office of the European Union
IFF	Faculty for Interdisciplinary Research and Continuing Education at the University of Klagenfurt
IFIP	Institute of Public Finance and Infrastructure Policy at Vienna University of Technology

NA	National Accounts
OECD	Organization for Economic Co-operation and Development

Reference to supplementary documentation/publications

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- BMLFUW, Die österreichische Strategie zur Nachhaltigen Entwicklung, Beschluss der Österreichischen Bundesregierung [The Austrian Strategy on Sustainable Development, resolution of the Austrian Federal Government], April 2002 (in German only)
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As well as all federal and provincial law gazettes cited and the project reports that can be accessed at

http://www.statistik.at/web_en/statistics/energy_environment/environment/eco_taxes_environmentally_related_taxes/index.html