

78/2016 - 22 April 2016

## Environmental taxes in the EU

## Environmental taxes made up 6.3% of tax revenues in the EU in 2014

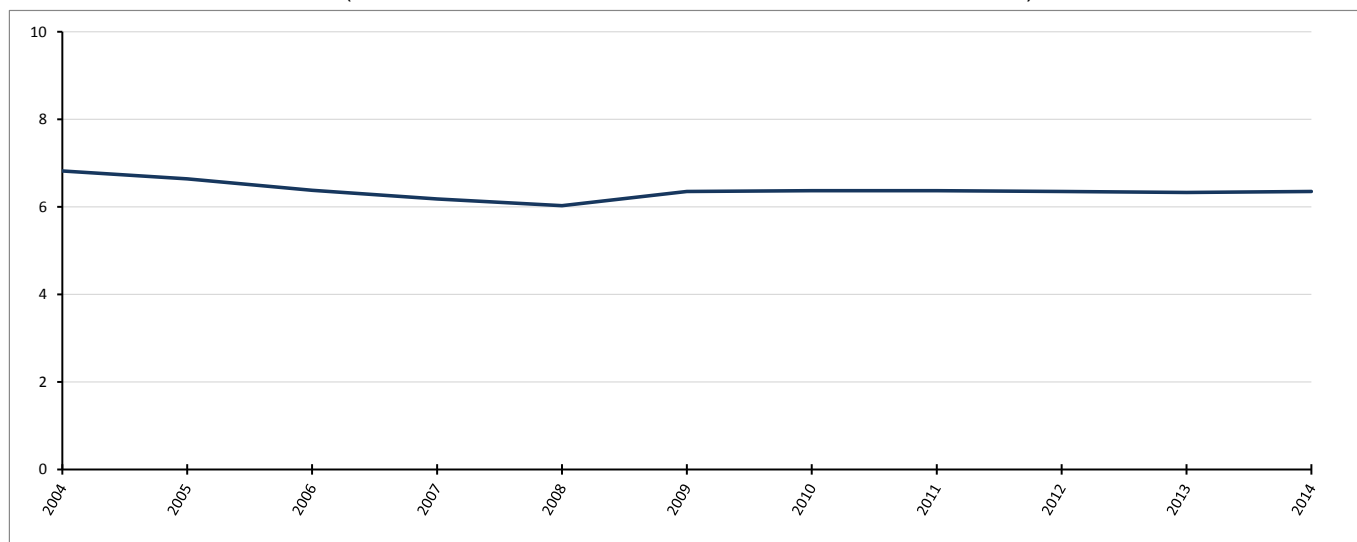
### Taxes on energy contributed most in all Member States

In the **European Union** (EU), environmental taxes amounted to €343.6 bn in 2014, compared with €282.0 bn in 2004. However, the share of environment taxes in total revenues from taxes and social contributions has decreased over this 10-year period, from 6.8% in 2004 to 6.3% in 2014. The share of environmental taxes in total revenues from taxes and social contributions is an indicator of the resource efficiency scoreboard which monitors the implementation of the roadmap to a Resource Efficient Europe. This roadmap recommends a substantial increase in the share of environmental taxes in line with best practice of Members States (shares exceeding 10%).

Looking at the main categories of environmental taxes, taxes on energy (76.5% of total environmental taxes) made up more than three-quarters of the total revenue from environmental taxes in the **EU**, well ahead of taxes on transport (19.9%) and those on pollution and resources (3.6%).

These data come from an [article](#) issued by **Eurostat, the statistical office of the European Union**.

**Share of environmental taxes in the European Union, 2004-2014**  
(in % of total revenues from taxes and social contributions)



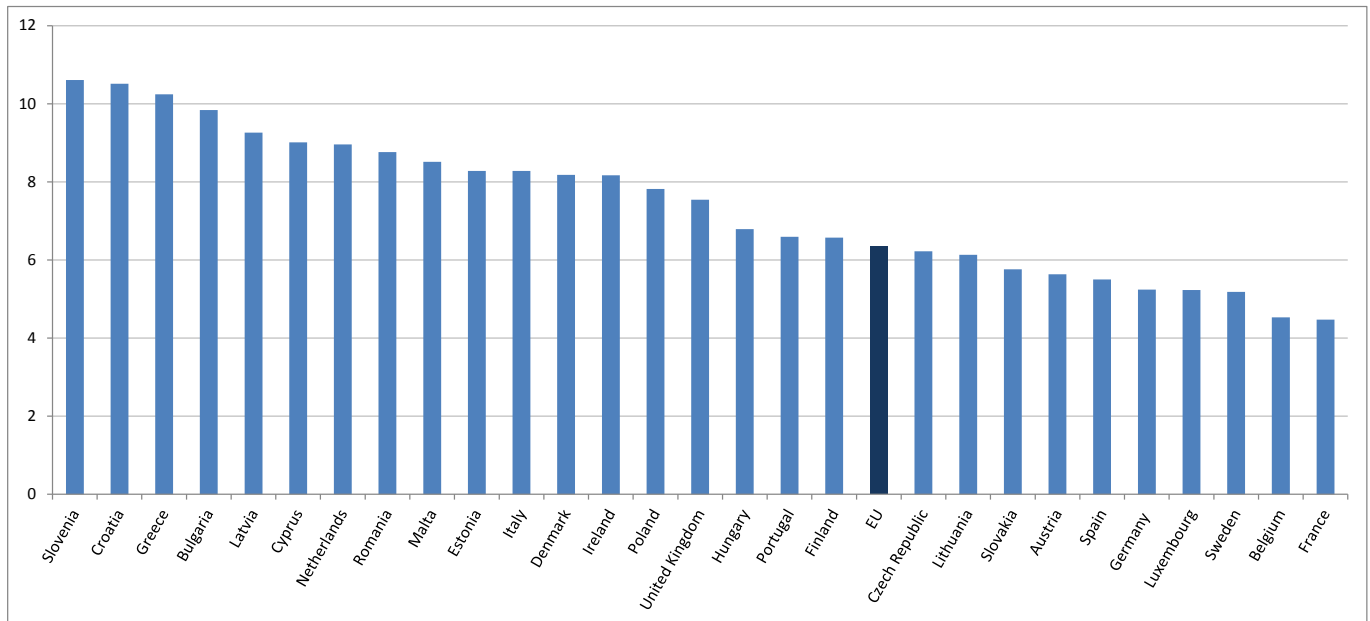
### Highest share of environmental taxes in Slovenia, Croatia and Greece, lowest in Belgium and France

The proportion of environmental taxes in total revenues from taxes and social contributions varied significantly across the EU Member States. With a share above 10%, **Slovenia** (10.6%), **Croatia** (10.5%) and **Greece** (10.2%) were in 2014 the Member States where environmental taxes had the greatest relative importance, ahead of **Bulgaria** (9.8%), **Latvia** (9.3%), **Cyprus** and the **Netherlands** (both 9.0%). At the opposite end of the scale, **Belgium** and **France** (both 4.5%) recorded the lowest shares of environmental taxes in total revenues from taxes and social contributions in 2014, followed by **Germany**, **Luxembourg** and **Sweden** (all 5.2%).

### Share of environmental taxes increased the most in Estonia and Slovenia

Between 2004 and 2014, revenues from environmental taxes, expressed in current euros, increased in almost all EU Member States. Over the same period however, the share of environmental taxes in total revenues from taxes and social contributions decreased in a majority of Member States, the largest falls being observed in **Cyprus** (from 12.3% in 2004 to 9.0% in 2014, or -3.3 percentage points), **Portugal** and **Lithuania** (both -3.2 pp), **Luxembourg** (-3.0 pp), **Denmark** (-2.6 pp) and **Slovakia** (-2.0 pp). In contrast, the share of environmental taxes increased between 2004 and 2014 in seven Member States, notably in **Greece** (+3.3 pp), **Slovenia** (+1.9 pp), **Estonia** (+1.6 pp) and **Italy** (+1.0 pp).

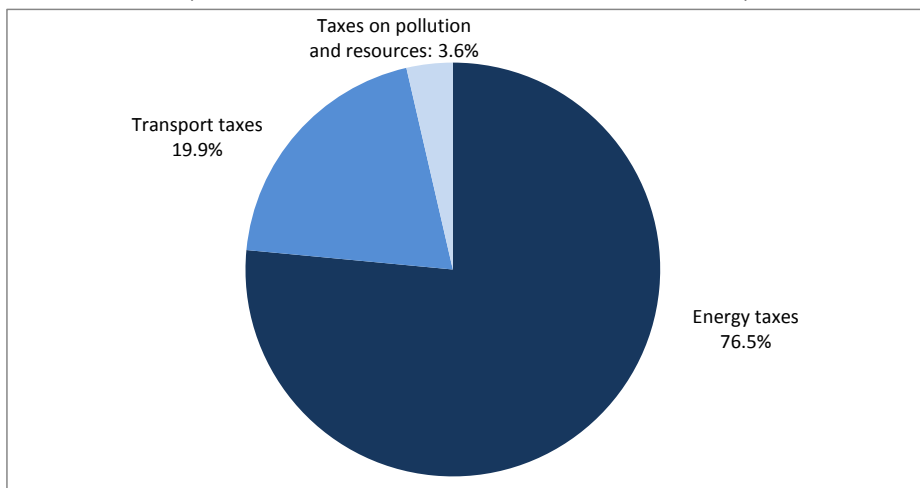
**Share of environmental taxes in the EU Member States, 2014**  
(in % of total taxes and social contributions)



### Energy taxes contributed the most in all EU Member States

In every EU Member State, energy taxes generated by far the largest part of environmental tax revenues in 2014. Energy taxes were particularly prominent in **Lithuania** (93.8%), the **Czech Republic** (92.6%) and **Luxembourg** (92.2%) where they accounted for more than 90% of total environmental tax revenues in 2014. Transport taxes made the second most important contribution to revenues from environmental taxes in all EU Member States, except **Estonia**. Transport taxes accounted for more than a third of total environmental tax revenues in **Malta** (40.6%), **Ireland** (37.9%), **Denmark** (36.6%), **Austria** (36.0%) and **Belgium** (34.0%). Taxes on pollution and resources were less significant, even if in **Croatia** (17.4%), the **Netherlands** (13.8%), **Estonia** (10.9%) and **Slovenia** (10.8%), they accounted for more than 10% of all revenues from environmental taxes.

**Revenue by category of environmental taxes in the EU, 2014**  
(in % of total revenue from environmental taxes)



## Environmental taxes in the EU Member States

	Total environmental taxes					Environmental taxes by category, 2014		
	in million €		in % of taxes and social contributions			Energy taxes	Transport taxes	Taxes on pollution and resources
	2004	2014	2004	2014	Change 2014/2004 (in pp)			
<b>EU</b>	<b>282 005</b>	<b>343 641</b>	<b>6.8</b>	<b>6.3</b>	<b>-0.5</b>	<b>76.5%</b>	<b>19.9%</b>	<b>3.6%</b>
<b>Belgium</b>	7 370	8 228	5.7	4.5	-1.1	59.8%	34.0%	6.2%
<b>Bulgaria</b>	647	1 168	9.8	9.8	+0.1	87.0%	10.4%	2.6%
<b>Czech Republic</b>	2 335	3 281	7.1	6.2	-0.8	92.6%	6.5%	0.9%
<b>Denmark</b>	10 097	10 622	10.8	8.2	-2.6	58.1%	36.6%	5.4%
<b>Germany</b>	56 463	58 189	6.7	5.2	-1.5	83.7%	16.3%	0.0%
<b>Estonia</b>	204	533	6.7	8.3	+1.6	87.0%	2.1%	10.9%
<b>Ireland</b>	3 833	4 597	8.3	8.2	-0.1	60.9%	37.9%	1.2%
<b>Greece</b>	4 070	6 537	6.9	10.2	+3.3	79.9%	20.1%	0.0%
<b>Spain</b>	16 857	19 251	5.7	5.5	-0.2	83.6%	12.9%	3.5%
<b>France</b>	35 336	43 720	4.9	4.5	-0.4	79.3%	13.9%	6.8%
<b>Croatia</b>	1 334	1 661	11.0	10.5	-0.4	60.4%	22.2%	17.4%
<b>Italy</b>	41 074	57 977	7.3	8.3	+1.0	82.2%	16.8%	1.0%
<b>Cyprus</b>	506	536	12.3	9.0	-3.3	77.1%	22.9%	0.0%
<b>Latvia</b>	287	630	8.9	9.3	+0.3	78.6%	18.0%	3.4%
<b>Lithuania</b>	492	619	9.3	6.1	-3.2	93.8%	3.5%	2.7%
<b>Luxembourg</b>	839	975	8.2	5.2	-3.0	92.2%	7.1%	0.6%
<b>Hungary</b>	2 375	2 713	7.7	6.8	-0.9	74.5%	17.3%	8.2%
<b>Malta</b>	138	234	9.4	8.5	-0.9	54.8%	40.6%	4.6%
<b>Netherlands</b>	18 116	22 265	9.8	9.0	-0.9	56.8%	29.4%	13.8%
<b>Austria</b>	6 464	7 988	6.4	5.6	-0.7	63.1%	36.0%	0.9%
<b>Poland</b>	5 619	10 305	8.5	7.8	-0.7	84.8%	8.0%	7.2%
<b>Portugal</b>	4 482	3 907	9.8	6.6	-3.2	73.6%	26.0%	0.4%
<b>Romania</b>	1 435	3 641	8.6	8.8	-0.2	88.9%	10.8%	0.3%
<b>Slovenia</b>	900	1 452	8.7	10.6	+1.9	77.4%	11.7%	10.8%
<b>Slovakia</b>	850	1 349	7.8	5.8	-2.0	82.9%	11.6%	5.5%
<b>Finland</b>	4 953	5 912	7.5	6.6	-0.9	66.9%	31.2%	1.8%
<b>Sweden</b>	8 255	9 535	5.9	5.2	-0.7	79.4%	19.4%	1.3%
<b>United Kingdom</b>	46 673	55 816	7.4	7.5	+0.1	72.5%	24.2%	3.3%
<b>Norway</b>	6 664	8 705	7.4	5.9	-1.5	52.2%	42.6%	5.2%
<b>Switzerland*</b>	5 541	8 690	6.6	6.2	-0.4	56.6%	41.6%	1.9%
<b>Serbia</b>	:	1 346	:	10.8	:	84.5%	7.0%	8.5%

Shares might not add up to 100% due to rounding.

Calculations are based on exact data

\* 2013 data instead of 2014

: Data not available

The source dataset can be found [here](#).

## Geographical information

The **European Union** (EU) includes Belgium, Bulgaria, the Czech Republic, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Croatia, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland, Sweden and the United Kingdom.

## Methods and definitions

Data on environmental taxes presented in this News Release are derived from the national tax lists transmitted annually by the EU Member States to Eurostat under the ESA 2010 (European system of accounts) transmission programme.

An **environmental tax** is defined in Regulation (EU) N°691/2011 on European environmental economic accounts as a tax whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA 2010 as a tax. This is the same definition as in the international standard of the System of Environmental-Economic Accounting 2012. It should be noted that value added tax is excluded from the scope of environmental taxes.

Increasing revenues from environmental taxes should be interpreted with caution. The increases may be caused by the introduction of new taxes or an increase in tax rates, or alternatively may be linked to an increase in the tax base caused, for instance, by a higher consumption of energy products.

For analytical purposes, environmental taxes are divided into four **categories**: energy taxes (including CO<sub>2</sub> taxes), transport taxes, pollution taxes and resource taxes. As the last two categories are small, pollution taxes and resource taxes are grouped together.

## For more information

Eurostat [website section](#) dedicated to environmental taxes.

Eurostat [database](#) dedicated to environmental taxes.

Eurostat [Statistics Explained article](#) on environmental tax statistics.

Eurostat [resource efficiency scoreboard](#).

Issued by: **Eurostat Press Office**


**Vincent BOURGEAIS**  
Tel: +352-4301-33 444  
[eurostat-pressoffice@ec.europa.eu](mailto:eurostat-pressoffice@ec.europa.eu)

 [ec.europa.eu/eurostat](https://www.ec.europa.eu/eurostat)

Production of data:

**Frédéric NAUROY**  
Tel: +352-4301-34 635  
[frederic.nauroy@ec.europa.eu](mailto:frederic.nauroy@ec.europa.eu)

 [@EU Eurostat](https://twitter.com/EU_Eurostat)

 **Media requests:** Eurostat media support / Tel: +352-4301-33 408 / [eurostat-mediasupport@ec.europa.eu](mailto:eurostat-mediasupport@ec.europa.eu)