

<p style="text-align: center;">Footnotes reported in the 2020 data collection on environmental taxes by economic activity (ETEA)</p>

Austria

Energy taxes:

- years 1995-2007: non-residents – not sub dividable, no detailed information available, included in figures above
- year 2008: HH and Non-residents – Break in series
- year 2010: non-residents and Households – break in series
- year 2010: for all breakdown industries plus households, non-residents, not allocated and CO2 taxes – break in series
- 2009, 2011-2015, 2017-2018: 'Non-residents: of which CO2 taxes' - not sub dividable, no detailed information available, included in figures above

Transport taxes:

- year 2010: for all breakdown industries plus households, non-residents, not allocated – break in series
- years 1995-2017: Other environmentally related payments (fees, charges and surcharges) – A part of this amount is not paid to the government but to ASFINAG (ASFINAG plans, finances, maintains and tolls the entire Austrian motorway and expressway network. ASFINAG was established in 1982 and is totally owned by the Austrian Federal Government).
- toll for alpine roads
- fee for parking in Vienna
- ASFINAG
- toll revenues from toll stickers
- toll revenues from special toll sections
- toll revenues from trucks
- proceeds of enforcement

Pollution taxes:

- year 2010: for all breakdown industries plus households, non-residents, not allocated – break in series
- Years 1995-2000: Environmental taxes for national purposes (difference between total reported above and total published for national purposes) – landfill site charge
- Years 1995-2018: Other environmentally related payments (fees, charges and surcharges) – Waste collection charges, wastewater charges

Resource taxes:

- Years 1995-2017: Environmental taxes for national purposes (difference between total reported above and total published for national purposes) – Viennese tree protection charge, Landscape protection and nature conservation charges
- Years 1995-2017: Other environmentally related payments (fees, charges and surcharges) – Water charges

Bulgaria

Energy and transport taxes, years 2008-2016: Non-residents – estimated data

Pollution and resource taxes, years 2008-2016: Total - For the purpose of this questionnaire data from D29F are separated to: taxes for pollution, and resource taxes. There is no change in the total line - Total resource taxes and taxes on pollution

Cyprus

*Energy taxes (table NACE Rev. 2 A*64 industry classification):*

- years 2008-2011 (as regards comparison with NTL data): In the NTL list, "Oil stocks subscriptions" is aggregated together with other non "Environmental taxes" into D214L/ C04/ "Stock holding company fees" from 2008 to 2016. In 2017 there is a discrepancy between the ETEA and NTL.
- years 2012-2013 (as regards comparison with NTL data): Please see footnotes 1) and 2) – In the NTL list, "Oil stocks subscriptions" is aggregated together with other non "Environmental taxes" into D214L/ C04/ "Stock holding company fees" from 2008 to 2016. In 2017 there is a discrepancy between the ETEA and NTL due to rounding issues; There are discrepancies between "ETS permit auction revenues" of ETEA and D29F/C01/ "ETS permits" of the NTL list for the years 2012 to 2014.
- year 2014 (as regards comparison with NTL data): Please see footnotes 1), 2) and 3) – In the NTL list, "Oil stocks subscriptions" is aggregated together with other non "Environmental taxes" into D214L/ C04/ "Stock holding company fees" from 2008 to 2016. In 2017 there is a discrepancy between the ETEA and NTL due to rounding issues; There are discrepancies between "ETS permit auction revenues" of ETEA and D29F/C01/ "ETS permits" of the NTL list for the years 2012 to 2014; There are discrepancies between "Tax on energy conservation" of ETEA and D214A/C01/"Tax on Energy Conservation (Funds)" of the NTL list for the years 2014 to 2018.
- Years 2015-2018 (as regards comparison with NTL data): Please see footnotes 1) and 3) – In the NTL list, "Oil stocks subscriptions" is aggregated together with other non "Environmental taxes" into D214L/ C04/ "Stock holding company fees" from 2008 to 2016. Also, in 2017-2018 there are small discrepancies between the ETEA and NTL due to rounding issues; There are discrepancies between "Tax on energy conservation" of ETEA and D214A/C01/"Tax on Energy Conservation (Funds)" of the NTL list for the years 2014 to 2018.
- Years 1995-2007 (Not allocated and Total energy taxes): Eurostat estimate.
- Year 2008 (Not allocated and Total energy taxes): Break in series.
- years 2011-2017: Non-residents – Revision of vehicle fuel consumption for non-residents
- Year 2011: Accommodation; food and beverage service activities – Increase in excise duty rates of energy products and in fuel consumption
- Year 2017: Accommodation; food and beverage service activities – Increase of tax on energy conservation paid on electricity bill
- Year 2012: Construction – Decrease in fuel consumption and thus of the excise duty paid
- Years 2010 and 2012: Electricity, gas, steam and air conditioning supply – The stock holding entity subscription reduced significantly for HFO on years 2010 and 2012
- Year 2014: Electricity, gas, steam and air conditioning supply – Decrease in ETS permit auction revenues and burden split on more than one resident enterprises. In 2013 the whole burden on residents was on Nace 35.
- Years 2017-2018: Electricity, gas, steam and air conditioning supply – Increase in ETS permit auction revenues. The greatest burden of this tax is on Nace 35 and then on Nace 23.
- Year 2012: Manufacture of other non-metallic mineral products – Decrease in fuel consumption and thus of the excise duty paid

- Year 2017 (as regards Manufacture of other non-metallic mineral products): Please see footnotes 5), 8) and 9) – Increase in ETS permit auction revenues. The greatest burden of this tax is on Nace 35 and then on Nace 23; Increase in fuel consumption and thus of the excise duty paid; Increase of tax on energy conservation paid on electricity bill.

Energy taxes (table NACE Rev. 2 aggregated industries classification):

- Year 2012: Manufacturing – Decrease in fuel consumption and thus of the excise duty paid
- Year 2017: Manufacturing – Please see footnotes 5), 8) and 9) – Increase in ETS permit auction revenues. The greatest burden of this tax is on Nace 35 and then on Nace 23; Increase in fuel consumption and thus of the excise duty paid; Increase of tax on energy conservation paid on electricity bill.
- Years 2010 and 2012: Electricity, gas, steam and air conditioning supply – The stock holding entity subscription reduced significantly for HFO on years 2010 and 2012
- Year 2014: Electricity, gas, steam and air conditioning supply – Decrease in ETS permit auction revenues and burden split on more than one resident enterprises. In 2013 the whole burden on residents was on Nace 35.
- Years 2017-2018: Electricity, gas, steam and air conditioning supply – Increase in ETS permit auction revenues. The greatest burden of this tax is on Nace 35 and then on Nace 23.
- Year 2017: Water supply, sewerage, waste management, remediation activities – Increase of tax on energy conservation paid on electricity bill.
- Year 2012: Construction – Decrease in fuel consumption and thus of the excise duty paid
- Year 2011: Services (except wholesale and retail trade, transportation and storage) – Increase in excise duty rates of energy products and in fuel consumption.
- Year 2017: Services (except wholesale and retail trade, transportation and storage) – Increase of tax on energy conservation paid on electricity bill.

*Transport Taxes table NACE Rev. 2 A*64 industry classification):*

- Years 1995-2008: Not allocated and total transport taxes – Total energy/transport/pollution/resource taxes are not available (:) and non-mandatory to report under Regulation (EC) No. 691/2011 for the reference years before 2008. The Eurostat prefilled value is left unchanged because replacing it with ":" creates errors in successfully completing the plausibility checks. Also, flagging it as a "Eurostat estimate" (s) and "not to be published" (n), which are footnotes that should only be used by Eurostat, makes the cell non SDMX compatible. However, these footnotes were used by CYPSTAT anyway, as the least worst option. Please change the plausibility checks so that not available (:) is accepted for all non-mandatory reference years; Eurostat estimate; Not for publication, restricted for internal use only (for instance, low quality data).
- Year 2013: total transport taxes – Decrease in excise vehicles tax and cancellation of "Motor vehicle registration" (private and public use) taxes which were attributed into D214D/ C01 and D214D/ C02.
- Years 2008-2011 (as regards comparison with NTL data): Please see footnotes from 11) to 14) – "Truck licences" revenues from 2008 to 2014 are aggregated together with other non-"Environmental taxes" into D29E/ C07/"Fees for professional licences of road transporters"; "Ship registration fees" is aggregated together with other non "Environmental taxes" into D29E/ C05/ "Ship registration fees"; "Speed Boat licences" is aggregated together with other non "Environmental taxes" into D29E/ C16/ "Other special

licences"; D29E/ "Road transport licences" is not an "Environmental tax" and should not be marked as one on the next NTL.

- Year 2015 (as regards comparison with NTL data): Please see footnote from 12) to 15) – "Ship registration fees" is aggregated together with other non "Environmental taxes" into D29E/ C05/ "Ship registration fees"; "Speed Boat licences" is aggregated together with other non "Environmental taxes" into D29E/ C16/ "Other special licences"; D29E/ "Road transport licences" is not an "Environmental tax" and should not be marked as one on the next NTL; Small amounts of revenues from "Rental cars licences" from 2012 to 2015 have not been recorded in the NTL.
- Years 2016-2018 (as regards comparison with NTL data): Please see all footnotes from 12) to 14) – "Ship registration fees" is aggregated together with other non "Environmental taxes" into D29E/ C05/ "Ship registration fees"; "Speed Boat licences" is aggregated together with other non "Environmental taxes" into D29E/ C16/ "Other special licences"; D29E/ "Road transport licences" is not an "Environmental tax" and should not be marked as one on the next NTL.

Transport Taxes (table NACE Rev. 2 aggregated industries classification):

- Year 2018: Services (except wholesale and retail trade, transportation and storage) – Rapid increase of revenues from "Tax of ship management services" due to introduction of certain new enterprises
- Year 2013: Total – All NACE activities – Decrease in excise vehicles tax and cancellation of "Motor vehicle registration" (private and public use) taxes which were attributed into D214D/ C01 and D214D/ C02

Pollution and Resource taxes:

- Years 1995-2007: Not allocated, Total pollution taxes, total resource taxes, Total pollution and resource taxes – Total energy/transport/pollution/resource taxes are not available (:) and non-mandatory to report under Regulation (EC) No. 691/2011 for the reference years before 2008. The Eurostat prefilled value is left unchanged because replacing it with ":" creates errors in successfully completing the plausibility checks. Also, flagging it as a "Eurostat estimate" (s) and "not to be published" (n), which are footnotes that should only be used by Eurostat, makes the cell non SDMX compatible. However, these footnotes were used by CYSTAT anyway, as the least worst option. Please change the plausibility checks so that not available (:) is accepted for all non-mandatory reference years; Eurostat estimate; Not for publication, restricted for internal use only (for instance, low quality data).
- Year 2008: Total pollution taxes, Total resource taxes, Total pollution and resource taxes – Break in series
- Years 2008-2011 (as regards comparison with NTL data): Please see all footnotes from 18) to 20) – "Environment protection" tax is not recorded in the NTL list before the year 2012. From that year onwards it is recorded in D29F/C02/ "Environmental Protection"; "Extraction rights for non-metallic minerals" is not recorded in the NTL list before the year 2012 and it is only partly recorded in D29F/C03/ "Environmental Rehabilitation" from the year 2012 onwards; "Extraction rights for metallic minerals" is not recorded in the NTL list before the year 2012. From that year and for 2013 it is recorded in the D29F/C04/ "Mining tax" and from 2014 onwards it is only partly recorded in the same tax category.
- Years 2012-2013 (as regards comparison with NTL data): "Extraction rights for non-metallic minerals" is not recorded in the NTL list before the year 2012 and it is only partly recorded in D29F/C03/ "Environmental Rehabilitation" from the year 2012 onwards.

- Years 2014-2016 (as regards comparison with NTL data): Please see footnotes 19) and 20) – "Extraction rights for non-metallic minerals" is not recorded in the NTL list before the year 2012 and it is only partly recorded in D29F/C03/ "Environmental Rehabilitation" from the year 2012 onwards; "Extraction rights for metallic minerals" is not recorded in the NTL list before the year 2012. From that year and for 2013 it is recorded in the D29F/C04/ "Mining tax" and from 2014 onwards it is only partly recorded in the same tax category.
- Years 2017-2018 (as regards comparison with NTL data): Please see all footnotes from 19) to 21) – "Extraction rights for non-metallic minerals" is not recorded in the NTL list before the year 2012 and it is only partly recorded in D29F/C03/ "Environmental Rehabilitation" from the year 2012 onwards; "Extraction rights for metallic minerals" is not recorded in the NTL list before the year 2012. From that year and for 2013 it is recorded in the D29F/C04/ "Mining tax" and from 2014 onwards it is only partly recorded in the same tax category; Addition of new environmental tax in 2017, namely "Water tax", which is not yet recorded in the NTL

Resource taxes

- year 2017: Households – Addition of new environmental tax in 2017, namely "Water tax", which is not yet recorded in the NTL.
- Year 2013: Mining and quarrying – The decline in the materials extracted by economic activity B was due to the recession that the construction sector was experiencing during these years.

Denmark

Energy taxes:

- Years 2008-2010: Not allocated – Other final demands, e.g. Gross fixed capital formation
- Years 2017-2018: Comparison with NTL data – The difference is due to NTL revisions, that are not implemented in this Excel sheet. The revised totals as sent by Eurostat (by email 10th of August 2020) result in no difference.
- Year 2017: For all breakdown industries plus Households – break in series

Transport taxes:

- Years 1995-2007: Not allocated – Other final demands, e.g. Gross fixed capital formation.
- Year 2008: Not allocated – Other final demands, e.g. Gross fixed capital formation. A new method is implemented for years 2008-2019. National Accounts investment matrixes (by type of asset, product and industry) are used to allocate the revenue from Motor vehicle registration duty to industries. As a result of the new method, almost all NACE classes have increases in transport taxes and some NACE classes (those buying many vehicles) have very large increases. Prior to 2008 the motor vehicle registration duty paid by industries is part of the 'not allocated' line; Break in series.
- Year 2008: For all breakdown industries plus Households and Non-residents – Break in series.
- Year 2017: Comparison with NTL data – The difference is due to NTL revisions, that are not implemented in this Excel sheet. The revised totals as sent by Eurostat (by email 10th of August 2020) result in no difference.

Pollution taxes:

- Years 1995-2018: Not allocated – Other final demands, e.g. Gross fixed capital formation.

Resource taxes:

- Years 1998, 2002-2009: Not allocated – Other final demands, e.g. Gross fixed capital formation.

Estonia

All tax categories: 2017 and 2018 data will be revised in line with the revisions of national accounts e.g. when the finalised supply and use tables become available

Energy taxes - From 01.01.2015, amendments to the Liquid Fuel Special Labeling Act came into force which significantly reduced the use of light fuel oil and special purpose diesel fuel with lower rate of excise

The increase of the energy tax in 2014 is caused by the introduction of the CO2 tax

CO2 tax decreased occasionally for energy sector in 2015 and this caused the decrease of energy taxes payable

The increase in the energy tax revenue is caused by increase of CO2 tax. CO2 tax increased about 1.7 times in 2018 compared to 2017 and more than twice in 2019 compared to 2018

The increase in 2017 energy taxes for Manufacturing is caused by increase of shale oil production by about 30%

Pollution taxes: The increase in 2015 pollution tax revenue for households is due to increase of revenues of package excise

The decrease in 2016 pollution tax revenue for households is due to decrease of revenues of package excise

The pollution tax increase for 'sewerage, waste collection, treatment and disposal activities, materials recovery, remediation activities, and other waste management services' in 2016-2018 occur mainly due to increase of waste disposal fee for disposal of the municipal waste.

The increase of pollution tax revenue from 'Manufacture of coke and refined petroleum products' in 2014 is due to the increase of shale oil production. Two new facilities started shale oil production in 2014.

Decrease of the resource tax revenue levied on fishing and aquaculture in 2017 is due to decrease of revenues of commercial fishing fee

Finland

Energy taxes:

- Year 2014: Manufacture of coke and refined petroleum products – Energy taxes paid by nace C19 were revised for 2014-2015.
- Year 2015: For all breakdown industries plus Households – Break in series.
- Years 2016-2017: for several NACE activities – Allocations of various energy taxes and excise duty on motor were revised by national accounts. Years 2015 onwards were updated.

Transport taxes

- Years 2008-2014: Land transport and transport via pipelines – Allocation of rail tax was revised.
- Year 2015: For all breakdown industries plus Households – Break in series.
- Year 2016: Crop and animal production, hunting and related service activities, Manufacture of coke and refined petroleum products, Warehousing and support activities

for transportation, Postal and courier activities – Allocations of various energy taxes and excise duty on motor were revised by national accounts. Years 2015 onwards were updated.

- Year 2017: Crop and animal production, hunting and related service activities, Mining and quarrying, Manufacture of coke and refined petroleum products, Manufacture of computer, electronic and optical products, Sewerage, waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services, Real estate activities – Allocations of various energy taxes and excise duty on motor were revised by national accounts. Years 2015 onwards were updated.

Pollution taxes:

- Years 2010-2016: Wholesale trade, except of motor vehicles and motorcycles – Allocation of oil damage levy was revised using Customs data. Oil damage levy is payed from imports of oil products. The amounts paid by nace C19 were decreased and amounts paid by nace G46 were increased.
- Years 2016-2018: Sewerage, waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services – Tax on waste has decreased over time.

France

Energy taxes, Transport taxes, Pollution taxes and Resource taxes: Year 2019: For all breakdown industries plus households, non-residents and not allocated – Provisional.

Energy taxes:

- Year 2008: For all breakdown industries plus households, non-residents and not allocated – Break in series.
- Years 2013-2019: for all breakdowns industries in CO2 taxes – Estimated data.
- Year 2019: Total of CO2 taxes – Provisional.

Transport taxes, Pollution taxes and Resource taxes:

- Year 2008: For all breakdown industries plus households, non-residents and not allocated – Estimated data.

Germany

Energy taxes and Transport taxes:

- Years 2015-2017: For all breakdown industries plus households and non-residents – Data revised.
- Year 2018: For all breakdown industries plus households and non-residents – Preliminary results.

Energy taxes:

- Year 2017: Non-residents – Break in series.
- Years 2015-2017: For all breakdown industries plus Total CO2 taxes – Data revised.
- Year 2018: For all breakdown industries plus Total CO2 taxes – Preliminary results.

Greece

Pollution taxes: Year 2018: For all breakdown industries plus households, non-residents and not allocated – Provisional.

Ireland

Energy taxes:

- Years 1995-1999: For all breakdown industries plus households, non-residents and not allocated – Time Series Model Based backcast.
- Years 2000-2007: For all breakdown industries plus households, non-residents and not allocated – NACE Rev 2. Supply & Use Table estimated from NACE Rev 1.1 Table.
- Year 2009: For all breakdown industries plus households, non-residents and not allocated – BEU estimates replace Air emissions data; Break in series
- Years 2010-2015: For all breakdown industries plus households, non-residents and not allocated – BEU estimates replace Air emissions data.
- Year 2016: For all breakdown industries plus households, non-residents and not allocated – BEU estimates replace Air emissions data; Forecast of NACE Rev 2. Supply & Use Table.
- Year 2017: For all breakdown industries plus households, non-residents and not allocated – BEU estimates replace Air emissions data; Revised: Supply & Use Table.
- Year 2018: For all breakdown industries plus households, non-residents and not allocated – Forecast of NACE Rev 2. Supply & Use Table.
- Year 2009-2017: For all breakdown industries in CO2 taxes – BEU estimates replace Air emissions data.
- Year 2018: For all breakdown industries in CO2 taxes – Forecast of NACE Rev 2. Supply & Use Table

Transport taxes:

- Years 1995-1999: For all breakdown industries plus households, non-residents and not allocated – Time Series Model Based backcast.
- Years 2000-2007: For all breakdown industries plus households, non-residents and not allocated – NACE Rev 2. Supply & Use Table estimated from NACE Rev 1.1 Table.
- Years 2009-2010: For several NACE activities – Transport estimates aligned to national aggregates
- Year 2012: For all breakdown industries plus households, non-residents and not allocated – Revised: Supply & Use Table.
- Years 2013-2015: For all breakdown industries plus households, non-residents and not allocated – NTL Revision.
- Years 2016 and 2018: For all breakdown industries plus households, non-residents and not allocated – Forecast of NACE Rev 2. Supply & Use Table
- Year 2017: For all breakdown industries plus households, non-residents and not allocated – Revised: Supply & Use Table.

Pollution taxes:

- Years 2000-2008: For all breakdown industries plus households, non-residents and not allocated – NACE Rev 2. Supply & Use Table estimated from NACE Rev 1.1 Table.
- Year 2017: For all breakdown industries plus households, non-residents and not allocated – Revised: Supply & Use Table.
- Year 2018: For all breakdown industries plus households, non-residents and not allocated – Forecast of NACE Rev 2. Supply & Use Table.

Resource taxes:

- Years 1995-1999: For all breakdown industries plus households, non-residents and not allocated – Year 2000 amount carried back.
- Years 2000-2007: For all breakdown industries plus households, non-residents and not allocated – NACE Rev 2. Supply & Use Table estimated from NACE Rev 1.1 Table
- Years 2016 and 2018: For all breakdown industries plus households, non-residents and not allocated – Forecast of NACE Rev 2. Supply & Use Table
- Year 2017: For all breakdown industries plus households, non-residents and not allocated – Revised: Supply & Use Table.

Italy

Energy taxes:

- Year 2011: For several NACE activities and Total energy taxes – The large growth from previous year is mainly due to the increase in total system charges on renewable energy
- Year 2012: Public administration and defence; compulsory social security, Other personal service activities and Total energy taxes – The large growth from previous year is mainly due to the increase in total system charges on renewable energy.
- Year 2018: Manufacture of coke and refined petroleum products – The large growth from previous year is mainly due to the increase in payments related to emission permits and in taxes paid on electricity.
- Year 2018: Electricity, gas, steam and air conditioning supply, Air transport, and Manufacturing: of which CO2 taxes – The large growth from previous year is mainly due to the increase in payments related to emission permits.

Transport taxes:

- Year 2009: Rental and leasing activities – The large decrease from previous year is mainly due to the reduction in taxes paid on public motor vehicle registration.
- Year 2011: Rental and leasing activities – The large growth from previous year is mainly due to the increase in taxes paid on public motor vehicle registration.
- Years 2016-2017: Manufacture of motor vehicles, trailers and semi-trailers – The large growth from previous year is mainly due to the increase in total transport taxes paid by industries.
- Year 2016: Wholesale and retail trade and repair of motor vehicles and motorcycles – The large growth from previous year is mainly due to the increase in total transport taxes paid by industries.
- Year 2017: Rental and leasing activities – The observed increase from previous data delivery is mainly due to updated basic data used to estimate the amount of taxes on public motor vehicle registration. The growth in the payment of the same tax explains the observed overall increase in transport taxes paid.

Pollution taxes:

- Year 2012: Mining and quarrying; Wholesale trade, except of motor vehicles and motorcycles; Warehousing and support activities for transportation; Accommodation; food and beverage service activities; Financial service activities, except insurance and pension funding – The large growth from previous year is mainly due to the increase in total Provincial tax for environmental protection.
- Year 2015: Crop and animal production, hunting and related service activities; Total pollution taxes – The large growth from previous year is mainly due to the increase in total tax on landfill dumping.

Latvia

CO₂, Transport, Pollution and Resource taxes: Year 2019: For all breakdown industries plus households, non-residents and not allocated – Provisional.

Lithuania

Energy taxes

2014 -2017 reestimated according to SUT 2014

energy taxes revised in 2019 data collection according SUT 2015

2017 energy taxes revised in 2020 data collection according SUT 2017

sum of Nace 19+20 is provided because NACE 19 is confidential data

Transport taxes - The tax increased for enterprises under NACE Section E 3739 which increased the turnover or even started the activities in 2017

Pollution taxes - 2015 pollution taxes were revised in the 2019 data collection

Resource taxes - 2015 resource taxes were revised in the 2020 data collection

Luxembourg

Transport taxes - Increase of motor vehicle duties for households in 2007

Resource taxes- Increase for households in 2010 due to new tax on water

Malta

Energy, Transport and Pollution taxes: Year 2019: For all breakdown industries plus households, non-residents, not allocated and Total transport taxes – Provisional.

Netherlands

Energy, transport, Pollution and Resource taxes: Year 2019: For all breakdown industries plus households, non-residents, not allocated and Total transport taxes – Provisional.

Energy taxes: All years: Not allocated – levies on petroleum product stocks.

Slovakia

Energy taxes:

- Years 2008-2013: For all breakdown industries – Estimated data.
- Year 2018: For all breakdown industries plus households, non-residents and not allocated – Estimated data; Provisional.
- Years 2008-2018: not allocated – tax on gas and liquid storage; exports of goods and services (P.6) in regard to tax on coal, electricity and natural gas
- Years 2008-2018 (as regards comparison with NTL data): the % differences to the NTL will be resolved with the 2020 version of the Slovak NTL
- Years 2012-2018: For all break down industries in CO₂ taxes – Estimated data.

Transport taxes:

- Year 2018: For all breakdown industries plus households – Estimated data.
- Years 2008-2018: Not allocated – not allocated: taxes on permits to enter historical city district with motor vehicle.

Transport and Pollution taxes:

- Years 2008-2018: For all breakdown industries in the aggregated industries classification – Estimated data.

Sweden

Energy taxes:

- All years: Total energy taxes – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.
- Years 2008-2018: For several NACE activities in the aggregated industries classification and CO2 taxes – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.

Transport taxes:

- All years: Total transport taxes – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.
- Years 2008-2018: Total transport taxes from the NTL and several NACE activities in the aggregated industries classification – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.

Pollution taxes:

- Year 1995-2008 and 2017-2019: Total pollution taxes – Years 2008-2018: Total transport taxes from the NTL and several NACE activities in the aggregated industries classification – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.
- Years 2008-2018: For several NACE activities in the aggregated industries classification – Years 2008-2018: Total transport taxes from the NTL and several NACE activities in the aggregated industries classification – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.

Resource taxes:

- All years: Total resource taxes – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.
- Years 2008-2018: NACE activities in the aggregated industries classification – (Note by ESTAT) Figure not provided by the country. Calculated in MDT at reception. Flags not aggregated.

Switzerland

Energy, transport and pollution taxes:

- Years 1995-1999: Not allocated – corresponds to the sum of the economy (A_U 01-99).
- Years 2000-2018: Crop and animal production, hunting and related service activities – includes also A02 and A03.
- Years 2000-2018: Water collection, treatment and supply – includes also E37 - E39.
- Years 2008-2018: Manufacture of coke and refined petroleum products – includes also C20.
- Years 2008-2018: Land transport and transport via pipelines – includes also H50 and H51.
- Years 2008-2018: Publishing activities – includes also J59 and J60

- Years 2008-2018: Insurance, reinsurance and pension funding, except compulsory social security – includes also K66
- Years 2008-2018: Legal and accounting activities; activities of head offices; management consultancy activities – includes also M71.
- Years 2008-2018: Advertising and market research – includes also M74 and M75.
- Years 2008-2018: Rental and leasing activities – corresponds to the whole N group.
- Years 2008-2018: Creative, arts and entertainment activities; libraries, archives, museums and other cultural activities; gambling and betting activities – corresponds to the whole R group.
- Years 2008-2018: Activities of membership organisations – corresponds to the whole S group.

Energy, transport, pollution and resource taxes: Year 2019: Not allocated and total taxes – Provisional.

Energy taxes:

- Year 2019: Not allocated, total energy taxes, not allocated: of which CO2 taxes and Total of CO2 taxes – Provisional.

United Kingdom

Energy taxes:

- Years 1997-2012: Real estate activities; Services (except wholesale and retail trade, transportation and storage) (from the aggregated industries classification); Services (except wholesale and retail trade, transportation and storage) - of which CO2 taxes – This data has been revised following the correction of a historic error, that applies to years 2012 and before, for Industry 68.
- Year 2019: For all breakdown industries plus households, not-residents and CO2 taxes – Estimated data; Provisional.
- Year 2019: Not allocated and total energy taxes – Provisional.

Transport taxes:

- Years 1997-2006: Air transport – This data has been revised following a correction to Supply/Use Tables source data, affecting Industry 51.
- Years 2002-2019: Households – Dartford Tolls payable by households have been added to the NTL this year as an environmental transport tax, it has been included here (Households). The tax starts from 2002.
- Years 2002-2019: Not allocated – Dartford Tolls payable by industries have been added to the NTL this year as an environmental transport tax. We do not have an allocation method for the tax yet, so it has been included here (Not allocated). The tax starts from 2002.
- Year 2019: For all breakdown industries plus households, non-residents, not allocated and Total transport taxes – Estimated data; Provisional.

Pollution taxes:

- Years 1997-2012: Real estate activities – This data has been revised following the correction of a historic error, that applies to years 2012 and before, for Industry 68.
- Year 2019: for all breakdown industries – Estimated data; Provisional.

- Year 2019: Households, non-residents, not allocated, Total Pollution taxes, Total resource taxes and Total pollution and resource taxes – Provisional.

Resource taxes:

- Years 1995-2019: Households – Includes Fishing Licences which are only paid by households.
- Year 2019: for all breakdown industries – Estimated data; Provisional.
- Year 2019: Households, non-residents, not allocated, Total Pollution taxes, Total resource taxes and Total pollution and resource taxes – Provisional.

Lichtenstein

Energy taxes:

Years 1997-2004, Not allocated and Total energy taxes - Mineral oil tax, Mineral oil tax surcharge

Years 2005-2008, Not allocated and Total energy taxes - Mineral oil tax, Mineral oil tax surcharge, Klimarappen

Years 2009-2012, Not allocated and Total energy taxes - Mineral oil tax, Mineral oil tax surcharge, Klimarappen, CO2-Abgabe

Years 2013, Not allocated and Total energy taxes - Mineral oil tax, Mineral oil tax surcharge, CO2-Abgabe

Years 2014-2018, Not allocated and Total energy taxes - Mineral oil tax, Mineral oil tax surcharge, CO2-Abgabe, CO2-Ertrag auf Treibstoffabsatz

CO2 taxes:

Years 2005-2008, Not allocated and total CO2 taxes - Klimarappen

Years 2009-2012, Not allocated and total CO2 taxes - Klimarappen, CO2-Abgabe

Years 2014-2018, Not allocated and total CO2 taxes - CO2-Abgabe, CO2-Ertrag auf Treibstoffabsatz

Transport taxes:

Years 1995-1996, Not allocated and Total transport taxes - Motor vehicle tax

Years 1997-2001, Not allocated and Total transport taxes - Motor vehicle tax, Motor vehicle purchase tax

Years 2002-2018, Not allocated and Total transport taxes - Motor vehicle tax, Motor vehicle purchase tax, Distance and weight-based tax on heavy vehicles

Pollution taxes:

Years 1999-2000, Not allocated and Total pollution taxes - Incentive tax on sulphur content in light fuel oil

Years 2000-2003, Not allocated and Total pollution taxes - Incentive tax on sulphur content in light fuel oil, Incentive tax on VOC's

Years 2004-2008, Not allocated and Total pollution taxes - Incentive tax on sulphur content in light fuel oil, Incentive tax on VOC's, Incentive tax on sulphur content in petrol and diesel oil

2009-2018, Not allocated and Total pollution taxes - Incentive tax on VOC's