

# Table of contents

<b>Preface .....</b>	<b>3</b>
<b>Acknowledgements .....</b>	<b>4</b>
<b>Table of contents .....</b>	<b>5</b>
<b>Introduction .....</b>	<b>6</b>
<b>Scope and structure of the guidelines.....</b>	<b>9</b>
<b>1. Definitions, categories and links to other modules .....</b>	<b>10</b>
1.1 Environmental subsidies and similar transfers.....	11
1.1.1 Primary purpose operationalisation .....	11
1.1.2 Subsidies and similar transfers in the SNA and ESA .....	13
1.2 Environmental tax abatements .....	15
1.3 Other environmental support measures.....	18
1.4 Linkages to other modules of monetary environmental accounts .....	20
1.5 Potentially environmentally damaging subsidies (PEDS) and environmentally harmful subsidies (EHS).....	22
<b>2. Classifications.....</b>	<b>25</b>
2.1 Classification of environmental subsidies and similar transfers by current and capital transfers ..	25
2.2 Classification of environmental subsidies and similar transfers by environmental domain .....	26
2.3 Classification of environmental subsidies and similar transfers by payers and beneficiaries.....	27
<b>3. Framework for data collection.....</b>	<b>29</b>
3.1 Basic approach .....	29
3.2 Data sources for environmental subsidies and similar transfers.....	30
3.2.1 ESA transmission programme Table 11 .....	30
3.2.2 Budget analysis .....	32
3.3 Compilation methods for environmental subsidies and similar transfers .....	38
<b>4. Framework for reporting .....</b>	<b>44</b>
<b>5. Use of environmental transfers data .....</b>	<b>46</b>
5.1 Demand of environmental subsidies statistics .....	46
5.2 Use of data on environmental subsidies and similar transfers.....	47
5.3 Presenting subsidy data .....	47
<b>Annex: PEDS .....</b>	<b>52</b>