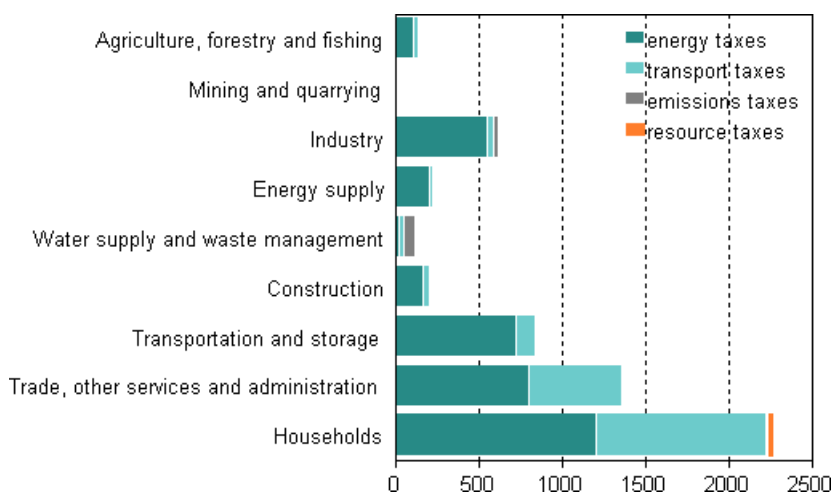


# Environmental taxes 2011, by industry

## Households pay over one third of all environmental taxes

In 2011, households paid nearly EUR 2.3 billion in environmental taxes. Environmental taxes in manufacturing amounted to good EUR 0.6 billion and taxes in the transportation and storage industry were EUR 0.8 billion. These data appear from Statistics Finland's statistics on environmental taxes by industry released for the first time.

### Environmental taxes by industry group and tax type in 2011, EUR million



Over one half of the environmental taxes paid by households, EUR 1.2 billion, were energy taxes and good EUR one billion transport taxes. In the transportation and storage industry, most environmental taxes were levied from land transport, over EUR 0.6 billion. The majority of the environmental taxes in manufacturing was paid by the industry group of oil refining and manufacture of chemicals, where environmental taxes totalled over EUR 0.4 billion. In real estate activities, environmental taxes amounted to EUR 0.3 billion, in trade to EUR 0.25 billion and in both energy supply and construction to good EUR 0.2 billion.

## Environmental taxes by industry in 2011, EUR million

Industries (TOL 2008)	Energy taxes	Transport taxes	Emission taxes	Resource taxes	Environmental taxes total
Agriculture, fishing and hunting	91,3	16,7	0,0	..	108,1
Forestry	30,1	2,9	0,2	..	33,2
Mining and quarrying	13,5	1,5	0,0	..	15,0
Food industry	9,3	5,4	0,0	..	14,6
Forest industry	95,4	4,7	0,2	..	100,4
Oil refining and manufacture of chemicals	377,3	2,2	25,2	..	404,6
Manufacture of basic metals and metal products	55,6	4,9	0,1	..	60,6
Other manufacturing	25,2	16,2	0,2	..	41,6
Energy supply	215,3	13,7	0,0	..	229,0
Water supply and waste management	35,4	26,8	64,0	..	126,3
Construction	177,9	35,6	0,1	..	213,5
Trade	109,3	141,6	0,2	..	251,1
Land transport and transport via pipelines	502,4	114,3	0,6	..	617,3
Water transport	98,5	1,0	0,0	..	99,5
Air transport	34,9	0,4	0,0	..	35,3
Support activities for transportation, post	92,3	3,2	0,3	..	95,8
Real estate activities	282,0	19,9	0,1	..	302,1
Other services and administration	417,4	400,0	3,0	..	820,4
Households	1 214,1	1 016,1	12,6	24,0	2 266,8
TOTAL	3 877,2	1 827,0	107,0	24,0	5 835,3

Environmental taxes are comprised of energy taxes, transport taxes, emission taxes and resource taxes. Two-thirds of the total sum of environmental taxes are energy taxes on electricity and fuels. Nearly one-thirds of environmental taxes are various transport taxes levied from vehicles. The share of emission taxes make up under two per cent of Finland's environmental taxes, most of this being waste taxes. The only resource taxes in Finland are licence fees for hunting and fishing.

Environmental taxes accounted for good seven per cent of the entire tax revenue of the state in 2011. In 2008, the corresponding share was good six per cent.

The statistics on environmental taxes by industry are calculated according to the EU Regulation on environmental accounts. Finland reports the data for the years 2008 to 2011 to the EU for the first time at the end of September. In future, the data will be reported yearly.

The statistics on environmental taxes by industry are part of environmental accounts, where the main principle is to describe the interaction between the environment and the economy. In the statistics, environmental taxes are presented according to the industrial classification used in national accounts. In this way the data can be directly connected to various monetary variables of national accounts, such as total output and value added. Data on environmental taxes by industry can also be combined to data on emissions into air by industry.

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## Appendix tables

**Appendix table 1. Energy taxes by industry 2008 to 2011, EUR million**

	2008	2009	2010	2011
A Agriculture, forestry and fishing	140	75	88	121
A 01, 03 Agriculture, fishing and aquaculture, hunting	94	57	64	91
A 02 Forestry	46	18	24	30
B Mining and quarrying	26	15	12	13
C Manufacturing	483	334	457	563
C 10 - 12 Food industry, etc.	13	12	8	9
C 16, 17 Forest industry	74	46	93	95
C 19, 20 Oil refining and manufacture of chemicals	324	218	284	377
C 24, 25 Manufacture of basic metals and fabricated metal products	40	33	49	56
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	33	25	23	25
D Energy management	180	158	219	215
E Water supply and waste management	22	29	26	35
F Construction	117	82	135	178
G Trade	82	77	76	109
H Transportation and storage	813	692	625	728
H 49 Land transport	537	515	442	502
H 50 Water transport	123	60	92	99
H 51 Air transport	25	28	25	35
H 52, 53 Support activities for transportation, postal activities	129	89	66	92
L Real estate activities	197	129	181	282
I - K, M - S Other service activities and administration	245	274	279	417
Households	916	1 237	1 123	1 214
TOTAL	3 219	3 099	3 218	3 874

**Appendix table 2. Transport taxes by industry 2008 to 2011, EUR million**

	2008	2009	2010	2011
A Agriculture, forestry and fishing	16	13	10	20
A 01, 03 Agriculture, fishing and aquaculture, hunting	16	13	10	17
A 02 Forestry	.	.	.	3
B Mining and quarrying	2	1	1	2
C Manufacturing	41	35	32	33
C 10 - 12 Food industry, etc.	6	5	5	5
C 16, 17 Forest industry	5	4	4	5
C 19, 20 Oil refining and manufacture of chemicals	2	2	2	2
C 24, 25 Manufacture of basic metals and fabricated metal products	6	6	5	5
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	21	17	15	16
D Energy management	18	15	27	14
E Water supply and waste management	16	22	30	27
F Construction	24	21	23	36
G Trade	145	128	136	142
H Transportation and storage	123	111	114	119
H 49 Land transport	119	105	108	114
H 50 Water transport	1	1	1	1
H 51 Air transport	1	2		
H 52, 53 Support activities for transportation, postal activities	2	3	5	3
L Real estate activities	29	27	21	20
I - K, M - S Other service activities and administration	421	333	361	400
Households	819	637	876	1 016
TOTAL	1 653	1 342	1 632	1 827

**Appendix table 3. Emission taxes by industry 2008 to 2011, EUR million**

	2008	2009	2010	2011
A Agriculture, forestry and fishing				
A 01, 03 Agriculture, fishing and aquaculture, hunting				
A 02 Forestry				
B Mining and quarrying				
C Manufacturing	10	10	21	26
C 10 - 12 Food industry, etc.				
C 16, 17 Forest industry				
C 19, 20 Oil refining and manufacture of chemicals	10	10	21	25
C 24, 25 Manufacture of basic metals and fabricated metal products				
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries				
D Energy management				
E Water supply and waste management	52	45	42	64
F Construction				
G Trade				
H Transportation and storage	1	1	1	1
H 49 Land transport	1	1	1	1
H 50 Water transport				
H 51 Air transport				
H 52, 53 Support activities for transportation, postal activities				
L Real estate activities				
I - K, M - S Other service activities and administration	3	2	3	3
Households	13	10	12	13
TOTAL	80	69	79	107

**Appendix table 4. Resource taxes by industry 2008 to 2011, EUR million**

	2008	2009	2010	2011
A Agriculture, forestry and fishing	.	.	.	.
A 01, 03 Agriculture, fishing and aquaculture, hunting	.	.	.	.
A 02 Forestry	.	.	.	.
B Mining and quarrying	.	.	.	.
C Manufacturing	.	.	.	.
C 10 - 12 Food industry, etc.	.	.	.	.
C 16, 17 Forest industry	.	.	.	.
C 19, 20 Oil refining and manufacture of chemicals	.	.	.	.
C 24, 25 Manufacture of basic metals and fabricated metal products	.	.	.	.
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	.	.	.	.
D Energy management	.	.	.	.
E Water supply and waste management	.	.	.	.
F Construction	.	.	.	.
G Trade	.	.	.	.
H Transportation and storage	.	.	.	.
H 49 Land transport	.	.	.	.
H 50 Water transport	.	.	.	.
H 51 Air transport	.	.	.	.
H 52, 53 Support activities for transportation, postal activities	.	.	.	.
L Real estate activities	.	.	.	.
I - K, M - S Other service activities and administration	.	.	.	.
Households	23	23	23	24
TOTAL	23	23	23	24

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Source: Environmental taxes 2011, by industry