

Environmental taxes in the EU

# 6.3% of tax revenues came from environmental taxes in the EU in 2013

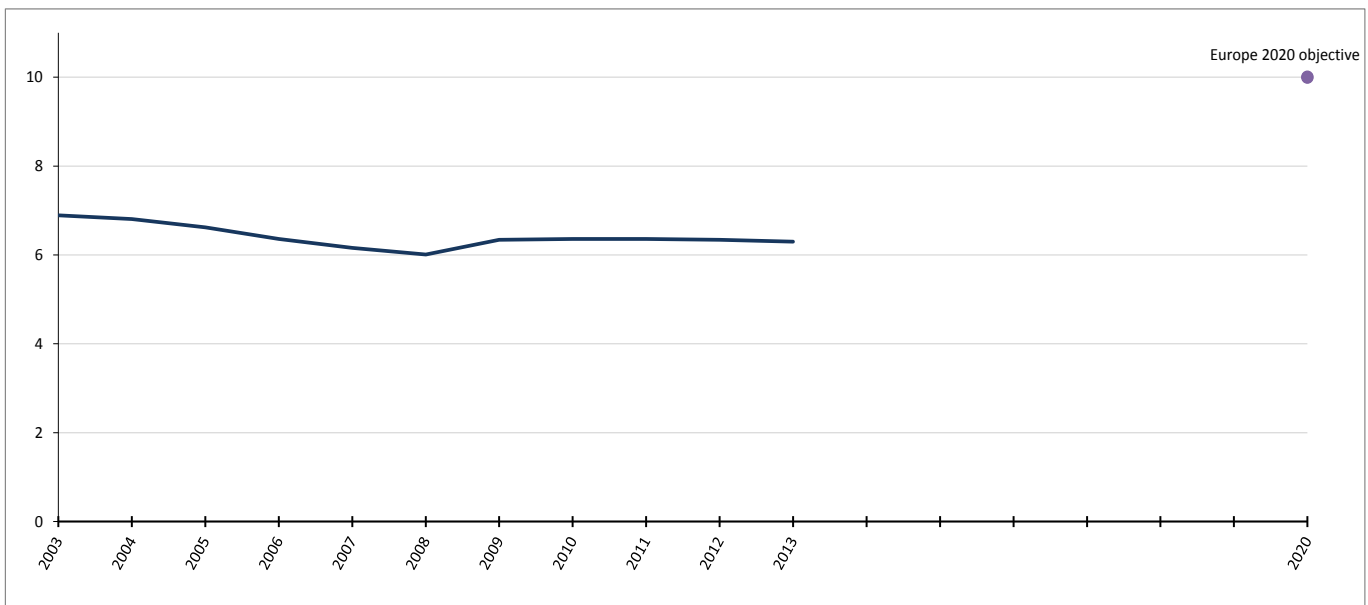
## Taxes on energy contributed most

In the **European Union** (EU), environmental taxes amounted to €330.1 bn in 2013, compared with €272.1 bn in 2003. However, the share of environment taxes in total revenues from taxes and social contributions decreased over this 10-year period, from 6.9% in 2003 to 6.3% in 2013. The share of environmental taxes in total revenues from taxes and social contributions is an indicator of the flagship initiative for a resource-efficient Europe under the Europe 2020 strategy. The objective to be reached is at least a 10% share for the **EU** by 2020.

When looking at the main categories of environmental taxes, taxes on energy (77% 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 (20%) and those on pollution and resources (3%).

These data are issued by **Eurostat, the statistical office of the European Union**.

**Share of environmental taxes in the European Union, 2003-2013**  
(in % of total revenues from taxes and social contributions)



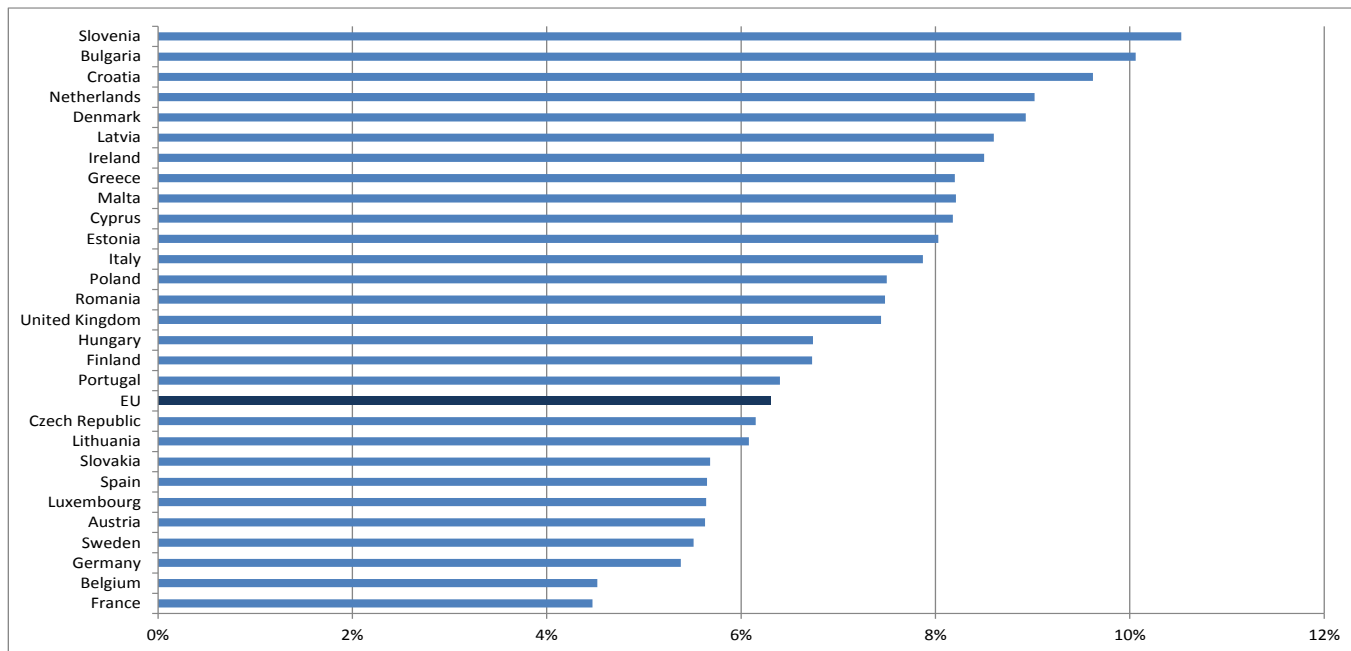
### Highest share of environmental taxes in Slovenia and Bulgaria, lowest in Belgium and France

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** (10.5%) and **Bulgaria** (10.1%) were in 2013 the two EU Member States where environmental taxes had the greatest relative importance, followed by **Croatia** (9.6%), the **Netherlands** (9.0%) and **Denmark** (8.9%). 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 2013.

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

Between 2003 and 2013, the amount of revenues from environmental taxes, expressed in euros, increased in all EU Member States for which data are available, except **Portugal** (-14%) and **Germany** (where it remained almost stable). 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 12.0% in 2003 to 8.2% in 2013, or -3.8 percentage points), **Portugal** (-3.0 pp) and **Malta** (-2.5 pp). In contrast, the share of environmental taxes increased between 2003 and 2013 in **Estonia** (+1.9 pp) and **Slovenia** (+1.8 pp), followed at a distance by **Bulgaria** and **Ireland** (both +0.6 pp), **Italy** (+0.4 pp) and **Latvia** (+0.3 pp).

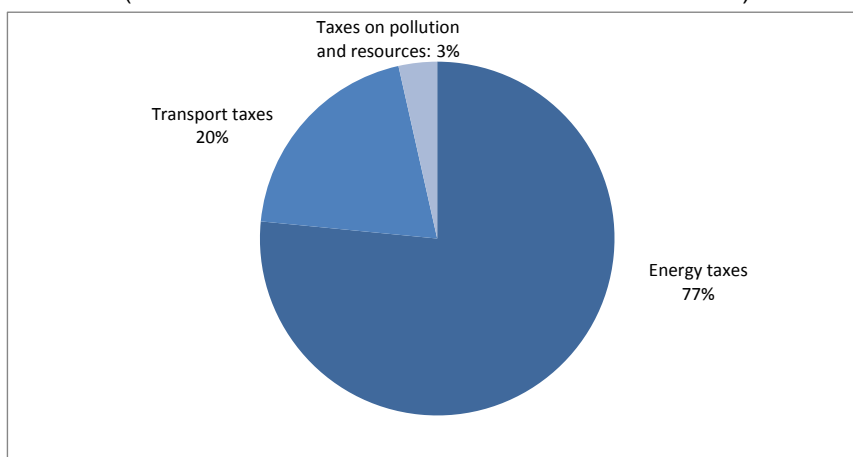
**Share of environmental taxes in the EU Member States, 2013**  
(in % of total taxes and social contributions)



## 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 2013. Energy taxes were particularly prominent in **Lithuania** (94%), the **Czech Republic** and **Luxembourg** (both 93%) where they accounted for more than 90% of total environmental tax revenues in 2013. Taxes on transport made the second most important contribution to revenues from environmental taxes in all EU Member States, except **Estonia**. Taxes on transport accounted for at least a third of total environmental tax revenues in **Malta** (43%), **Ireland** (37%), **Belgium** and **Denmark** (both 35%) and **Austria** (33%). Taxes on pollution and resources were globally less significant, even if in **Croatia** (19%), the **Netherlands** (13%), **Estonia** and **Slovenia** (11%), they accounted for more than 10% of all revenues from environmental taxes.

**Revenue by category of environmental taxes in the EU, 2013**  
(share in total revenue from environmental taxes - %)



## Environmental taxes in the EU Member States

	Total environmental taxes				Environmental taxes by category, 2013		
	2003		2013		Energy taxes	Transport taxes	Taxes on pollution and resources
	in million €	in % of taxes and social contributions	in million €	in % of taxes and social contributions			
<b>EU</b>	<b>272 097</b>	<b>6.9</b>	<b>330 082</b>	<b>6.3</b>	<b>77%</b>	<b>20%</b>	<b>3%</b>
<b>Belgium</b>	6 729	5.5	8 101	4.5	59%	35%	6%
<b>Bulgaria</b>	542	9.5	1 178	10.1	88%	10%	3%
<b>Czech Republic</b>	2 069	6.9	3 360	6.2	93%	6%	1%
<b>Denmark</b>	9 291	10.5	10 751	8.9	58%	35%	6%
<b>Germany</b>	57 813	6.9	57 582	5.4	84%	16%	0%
<b>Estonia</b>	165	6.1	479	8.0	87%	2%	11%
<b>Ireland</b>	3 300	7.9	4 397	8.5	62%	37%	1%
<b>Greece</b>	:	:	5 279	8.2	76%	24%	0%
<b>Spain</b>	16 114	6.1	19 220	5.7	84%	14%	3%
<b>France</b>	33 655	4.9	42 937	4.5	79%	14%	7%
<b>Croatia</b>	1 267	11.1	1 530	9.6	58%	23%	19%
<b>Italy</b>	41 551	7.5	54 893	7.9	81%	18%	1%
<b>Cyprus</b>	445	12.0	467	8.2	77%	23%	0%
<b>Latvia</b>	239	8.3	558	8.6	78%	18%	4%
<b>Lithuania</b>	:	:	572	6.1	94%	3%	3%
<b>Luxembourg</b>	719	7.3	1 002	5.6	93%	7%	1%
<b>Hungary</b>	2 080	7.4	2 604	6.7	74%	18%	7%
<b>Malta</b>	151	10.7	204	8.2	52%	43%	5%
<b>Netherlands</b>	16 969	9.5	21 558	9.0	58%	28%	13%
<b>Austria</b>	6 258	6.4	7 747	5.6	65%	33%	2%
<b>Poland</b>	4 825	7.7	9 440	7.5	88%	8%	4%
<b>Portugal</b>	4 304	9.4	3 722	6.4	76%	24%	1%
<b>Romania</b>	1 243	8.5	2 954	7.5	86%	14%	0%
<b>Slovenia</b>	850	8.7	1 400	10.5	77%	12%	11%
<b>Slovakia</b>	719	7.4	1 264	5.7	86%	12%	2%
<b>Finland</b>	4 677	7.3	5 964	6.7	67%	31%	2%
<b>Sweden</b>	8 072	6.1	10 295	5.5	80%	19%	1%
<b>United Kingdom</b>	43 868	7.6	50 624	7.4	72%	24%	4%
<b>Liechtenstein</b>	23	:	37	:	45%	54%	1%
<b>Switzerland</b>	5 554	6.6	8 690	6.2	57%	42%	2%

EU aggregates for 2003 estimated based on ESA 1995 data for Greece and Lithuania.

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

: Data not available

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

## Methods and definitions

In the framework of the annual data collection on environmental taxes by economic activity under the EU Regulation on European environmental economic accounts (N° 691/2011), statistics shall be transmitted by the Member States to Eurostat within 21 months of the end of the reference year. This means the 2013 data had to be transmitted before the end of September 2015.

An **environmental tax** is defined in Regulation (EU) N°691/2011 on European environmental 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.

For analytical purposes, the 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 [database](#) dedicated to environmental taxes.

European Commission website dedicated to [Europe 2020](#). See also Eurostat publication "[Smarter, greener, more inclusive? - Indicators to support the Europe 2020 strategy](#)" (2015 edition).

Issued by: **Eurostat Press Office**


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

Production of data:

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

 [ec.europa.eu/eurostat](http://ec.europa.eu/eurostat)

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