

# Environmentally related tax revenue

## Dataset documentation

The OECD maintains a database of *Policy Instruments for the Environment (PINE)*, originally developed in co-operation with the European Environment Agency (EEA). The database contains detailed qualitative and quantitative information on environmentally related taxes, fees and charges, tradable permits, deposit-refund systems, environmentally motivated subsidies and voluntary approaches used for environmental policy. The database is freely accessible at [oe.cd/pine](https://oe.cd/pine).

Environmentally related taxes are an important instrument for governments to shape relative prices of goods and services. The characteristics of such taxes included in the database (e.g. revenue, tax base, tax rates, exemptions, etc.) are used to construct the *environmentally related tax revenue* with a breakdown by environmental domain. In addition, the data have been cross-validated and complemented with *Revenue statistics* from the *OECD Tax statistics database* and official national sources.

The dataset covers OECD member countries, accession countries and selected non-OECD countries<sup>1</sup> since the year 1994.

For further details and revenue at the individual-tax level, please consult [oe.cd/pine](https://oe.cd/pine)

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<sup>1</sup> Environmentally related tax revenues for non-OECD countries should be considered as lower-end estimates. This is because the *Revenue Statistics datasets*, in some cases, do not have the necessary level of detail to identify the revenue from taxes related to the environment and instead these taxes could be included as a part of a broader classification.

## Environmentally related tax revenue

Data on environmentally related tax revenue are presented for 7 environmental domains plus the total and the subtotal “Other”:

**Energy:** Energy products (fossil fuels and electricity) including those used in transportation (petrol and diesel). This includes all CO<sub>2</sub>-related taxes.

**Motor vehicles and transport:** One-off import or sales taxes on transport equipment, recurrent taxes on ownership, registration or road use of motor vehicles, and other transport-related taxes. (Note that this definition excludes excise taxes on automotive fuels.)

**Other:** Sum of revenue from taxes on ozone-depleting substances, water and wastewater, waste management, mining and quarrying and unallocated taxes.

**Ozone-depleting substances:** Taxes on specific substances, such as chlorofluorocarbons (CFCs), carbon tetrachloride, chlorofluoromethanes (HCFCs) and other ozone-depleting substances.<sup>2</sup>

**Water and wastewater:** Taxes on water extraction, piped water, discharge of wastewater, and other water-related taxes. Fees and charges related to water supply are not included.

**Waste management:** Taxes on final disposal of solid waste, on packaging (e.g. plastic bags), and other waste-related taxes (e.g. batteries, tyres).

**Mining and quarrying:** Mining royalties, excavation taxes (e.g. sand and gravel).

**Unallocated:** Environmentally related taxes not included elsewhere, e.g. hunting and fishing taxes, SO<sub>x</sub> and NO<sub>x</sub> emission taxes.

**Total:** The sum of the 7 environmental domains.

The data presented in this dataset include revenue generated from taxes and from the auctioning of tradable permits. Note that the use of specific policy instruments varies by sector and by country; for example, while some countries introduce water taxes, others might use water fees and charges<sup>3</sup>; in the latter case, the revenue generated will not be accounted for in the *environmentally related tax revenue* shown here.

Data are reported as:

- Millions national currency
- Millions USD current prices, using nominal exchange rates

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<sup>2</sup> Find a complete list of the ozone-depleting substances [here](#).

<sup>3</sup> A *fee/charge* is defined as a compulsory payment to general government for which a good or a service is obtained. A *tax* is defined as a compulsory payment to any government authority for which the payer does not directly receive any goods or services in return, i.e. tax is an unrequited payment.

- Millions USD constant 2010 prices, using PPP
- Percentage of total tax revenue
- Percentage of GDP
- Revenue per capita, USD constant 2010 prices using PPP.

Data on nominal exchange rates, purchasing power parities (PPPs), GDP deflators and Gross Domestic Product are obtained mainly from the [OECD National Accounts Statistics Database](#), complemented with data from the latest [OECD Economic Outlook](#), the World Development Indicators of the World Bank, and the World Economic Outlook of the International Monetary Fund.

Data on total tax revenue are obtained from the comparative tables of the *Revenue statistics - OECD Member Countries dataset*, *Revenue statistics - Latin American Countries dataset*, *Revenue statistics - African Countries dataset* and the *Revenue statistics - Asian Countries dataset* from the [OECD Tax statistics Database](#).<sup>4</sup> Total tax revenue data for China and India are obtained from the Government Finance indicators of the Asian Development Bank.

Population is the de facto population in a country, area or region as of 1 July of the year indicated. The main source of population data is the *World Population Prospects dataset* from the [United Nations](#), complemented with data from the World Development Indicators of the World Bank.

Monetary values for country groups (e.g. OECD total) are calculated as the sum across countries in the group; variables expressed as percentages and revenue per capita are calculated as weighted averages (e.g. revenue per capita for OECD total is calculated as the sum of revenue in OECD countries divided over the sum of population in OECD countries).

Note that some revenue streams have been estimated (E flag) and some domain aggregates are based on incomplete records (I flag). For further details and revenue at the individual-tax level, please consult [oe.cd/pine](#).

## Flags

- B: Break in series
- C: Confidential
- E: Estimated
- I: Incomplete
- N: National estimate

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<sup>4</sup> Published also at [OECD.stat > Public Sector, Taxation and Market Regulation > Taxation](#)