

# Environmentally related tax revenue accounts

## Dataset documentation

This dataset presents the data collected from OECD and partner economies on *environmentally related tax revenue accounts* with a breakdown by tax-base category and industrial activity. The data collection follows the OECD methodological guidelines for compiling Environmentally Related Tax Revenue (ERTR) accounts in line with the System of Environmental-Economic Accounting – Central Framework (SEEA-CF)<sup>1</sup>.

The OECD ERTR accounts are consistent with the existing data collection by Eurostat. Nevertheless, in an effort to enhance the policy relevance of this SEEA module, the OECD approach goes slightly further and includes several additional revenue categories:

- 1) Taxes levied on greenhouse gas (GHG) emissions are explicitly reported in two sub-categories: an energy related part (recorded as an energy tax) and a non-energy related part, such as certain GHG emissions related to landfills or agriculture (recorded as a pollution tax).
- 2) Four "memo items" (i.e. information items that do not change the total) are included:
  - (i) Certain land taxes;
  - (ii) Taxes on oil and natural gas extraction;
  - (iii) Taxes on the resource rent;
  - (iv) Elevated value added taxes levied on environmentally related tax-bases.

The dataset covers OECD member countries, accession candidates and selected partner economies since the year 1995. For EU countries, it includes the information on ERTR accounts reported to Eurostat. For further details on this dataset, please consult [the dataset documentation](#). For revenue data at the individual-tax level, consult <http://oe.cd/pine>.

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<sup>1</sup> OECD (2019), *Environmentally related tax revenue accounts: OECD methodological guidelines in line with the SEEA*. Paper prepared for the OECD Working Party on Environmental Information [ENV/EPOC/WPEI\(2018\)6/REV1](#) (forthcoming).

## Environmentally related tax revenue accounts

### Category

Data on environmentally related tax revenue accounts are presented for four mutually exclusive tax-base categories, two subcategories on GHG emission taxes and the total:

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

*Energy related GHG emissions:* Taxes levied on greenhouse gas emitted from energy consumption and production.

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

*Pollution:* SO<sub>x</sub> and NO<sub>x</sub> emission taxes, taxes on ozone-depleting substances such as chlorofluorocarbons (CFCs), carbon tetrachloride and chlorofluoromethanes (HCFCs), taxes on discharge of wastewater, taxes on packaging (e.g. plastic bags), on final disposal of solid waste and other waste-related taxes (e.g. batteries, tyres).<sup>2</sup>

*Non-energy GHG emissions:* taxes levied on GHG emissions related to landfills or agriculture. All energy-related GHG taxes are excluded.

*Resources:* Taxes on water extraction, forest products, hunting and fishing taxes, mining royalties, excavation taxes (e.g. sand and gravel). Note that fees and charges related to water supply are not included.

*Total:* The sum of the four tax-base categories.

Further, tax revenue accounts are presented for four memo items and the total:

*Memo item 1 on certain land taxes:* land conversion taxes (e.g., from forest to agricultural land use), taxes on land or soil characteristics of environmental relevance (e.g., m<sup>2</sup> of soil sealing, soil quality), taxes on certain land uses (e.g., intensive agriculture and forestry, surface mining).

*Memo item 2 on taxes on oil and natural gas extraction:* extraction of oil and natural gas.

*Memo item 3 on resource rent taxes:* profit taxes related to the resource rent (e.g., from mining, fisheries).

*Memo item 4 on elevated VAT:* elevated value added taxes on environmentally related tax bases.

*Total memo items:* The sum of the four memo items.

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

The OECD methodological guidelines for compiling environmentally related tax revenue accounts provides a detailed list (Table 1 of the guidelines) of tax-bases for each of the categories presented above.<sup>3</sup>

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>4</sup>; in the latter case, the revenue generated will not be accounted for in the *environmentally related tax revenue* accounts shown here.

## Activity

Environmentally related tax revenue is allocated to industries (ISIC Rev 4.) and households according to the “tax payer” principle, i.e. revenue is allocated to the user(s) of the tax base. Hence, the “tax payer” might differ from the entity from which (e.g., for efficiency reasons) the tax revenue is collected (i.e. it might differ from statutory incidence). Further, data on ETR of non-residents is shown separately in order to ensure coherence across other SNA and SEEA accounts.

## Measure

Data are reported as:

- Millions national currency
- Millions USD current prices, using current exchange rates
- Millions USD constant 2015 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.

Industry-level revenue is deflated and converted into USD using country-level PPPs and GDP deflators.

## Flags

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](#).

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<sup>3</sup> This table is also included in the Annex A of the Special Feature of OECD (2019), Revenue Statistics 2019, OECD Publishing, Paris, <https://doi.org/10.1787/obbc27da-en>

<sup>4</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.