



Statistics Sweden

Statistiska centralbyrån

Environmental taxes

Compilation and dissemination in Sweden

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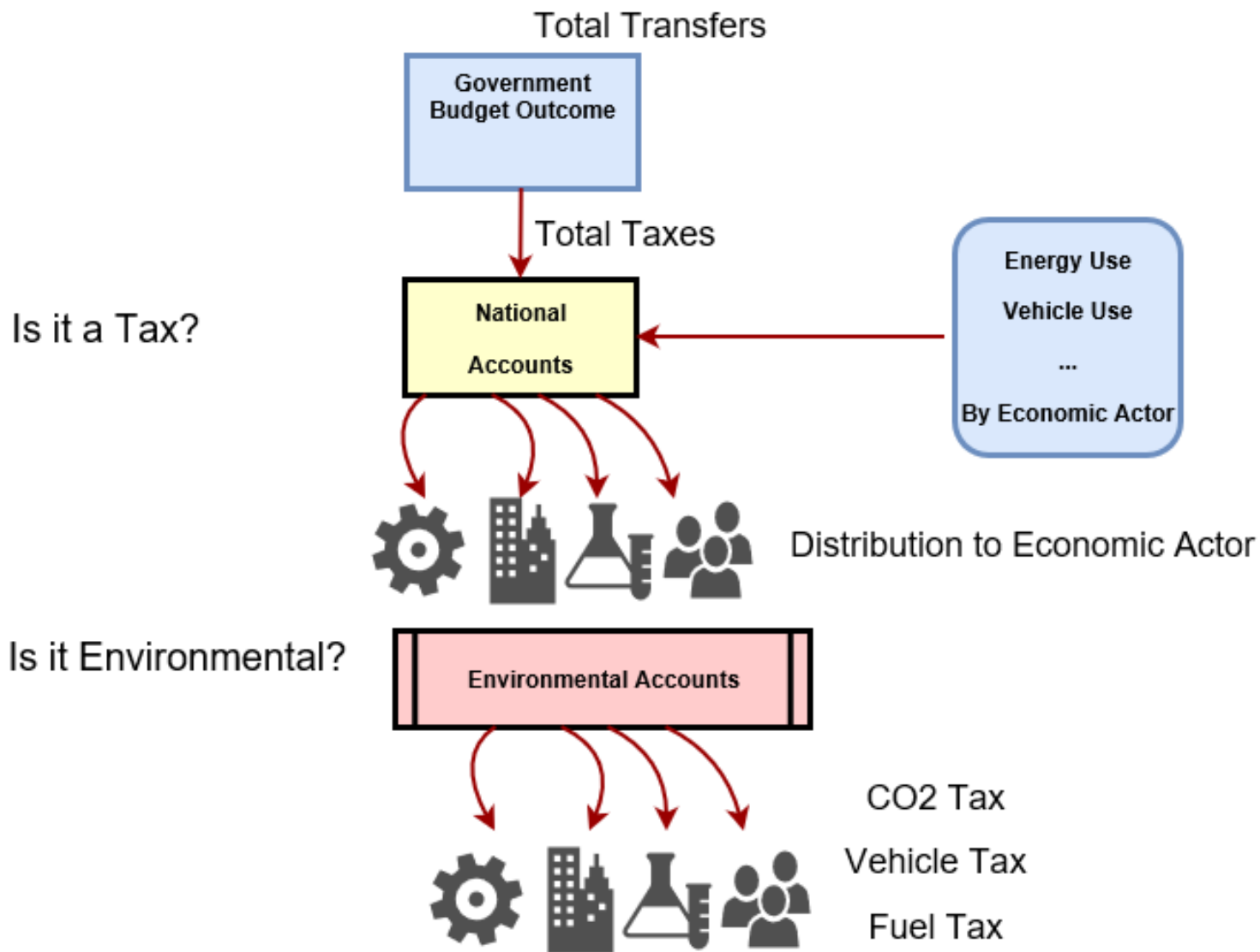
[statistiska_centralbyran_scb](https://instagram.com/statistiska_centralbyran_scb)



Step by step guide

1. Get a list of transfers/payments to government
2. Is it a tax? Is it Environmental?
3. Compile total environmental tax revenue
4. Distribute totals to economic actor
5. Publish!





1 List of transfers and taxes

- National Accounts should have data on taxes and other payments
- Other possible sources:
 - Ministry of finance
 - National tax authority



2 Tax? Environmental?

- Work with existing definitions on what is a tax:

“...consist of compulsory, unrequited payments, in cash or in kind, which are levied by general government ...” From ESA 2010

- Is it Environmental?

”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 as a tax.” From Eurostat statistical guide for Environmental taxes



2 Tax? Environmental?



→ Often a one-time work effort



3 Compile environmental tax revenue



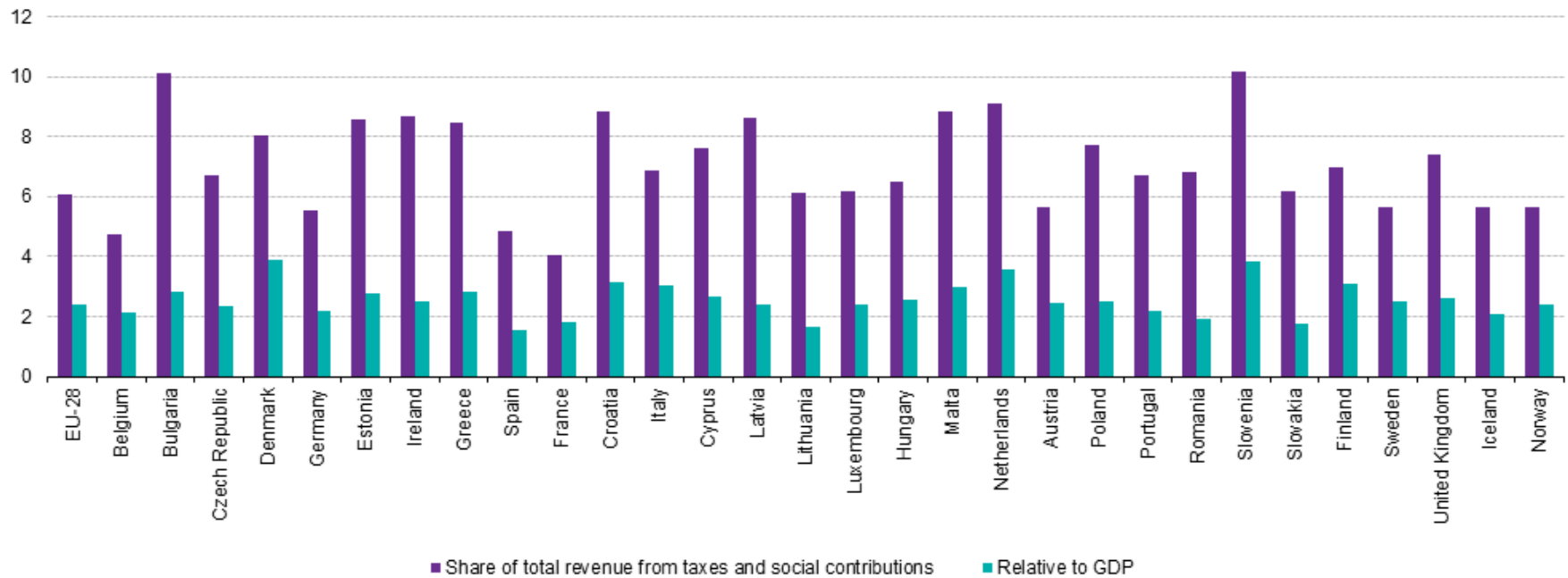
Total environmental taxes in Sweden 2004-2014

[To list of t](#)

Current prices, SEK million

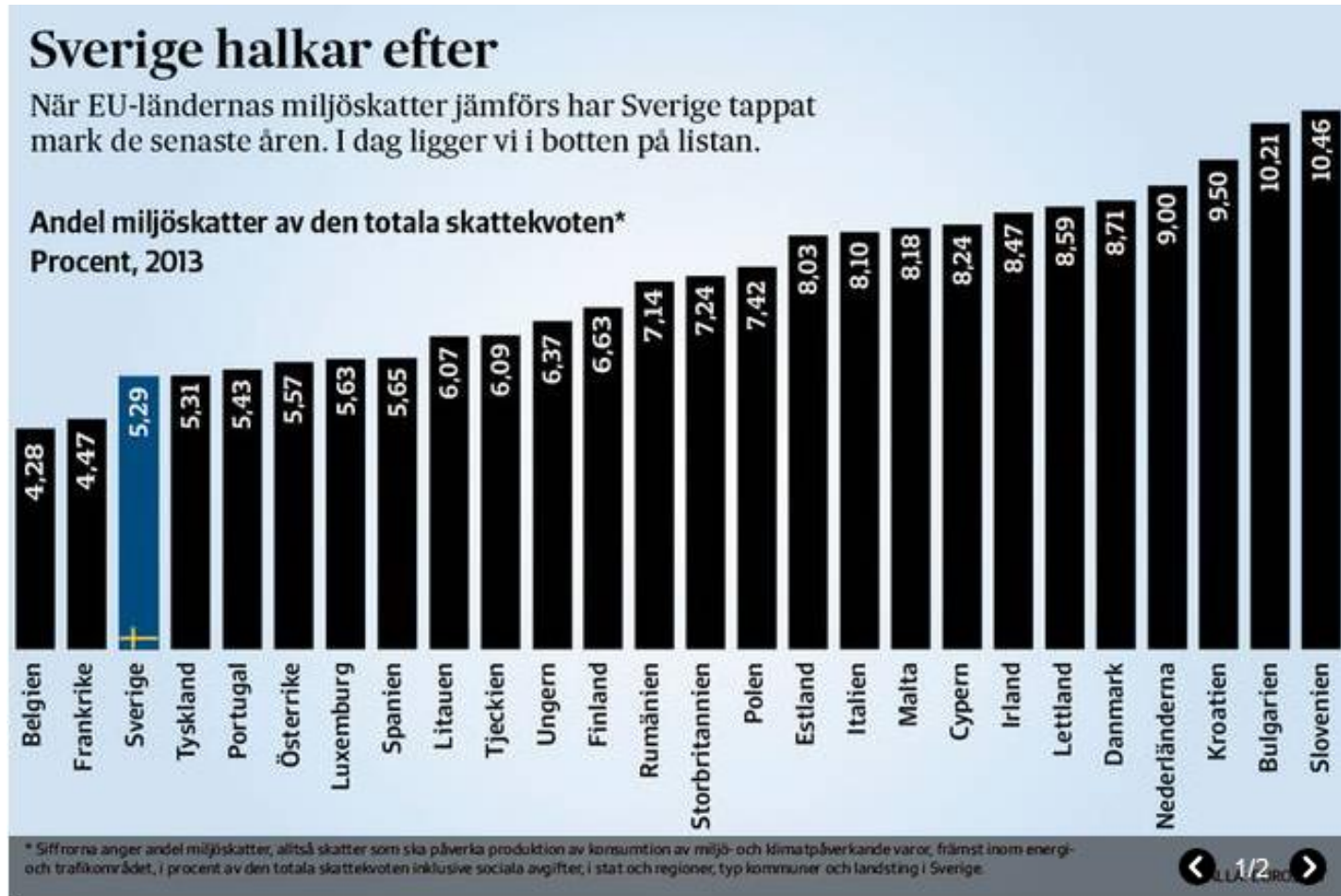
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 ^[2]
Total	75 318	79 169	80 969	82 937	86 898	88 203	91 320	87 952	88 556	89 064	86 753
Energy tax	64 086	65 975	66 973	67 691	69 128	70 465	73 619	70 931	71 792	71 530	68 851
Fee to nuclear fuel fund	509	689	648	981	650	845	1 033	1 041	2 412	2 480	2 452
Energy tax on fuels	17 987	19 661	19 277	19 457	19 761	20 226	20 146	20 414	19 906	19 895	19 319
Energy tax on electricity	17 206	18 221	19 026	18 832	19 082	19 875	21 061	20 227	20 263	21 073	19 720
Carbon dioxide tax	26 430	25 535	24 744	25 127	25 639	26 085	27 334	25 369	25 243	24 031	23 333
Tax on thermal effect of nuclear power	1 863	1 794	3 198	3 238	3 976	3 395	3 997	3 852	3 939	4 037	3 841
Sulphur tax	91	75	80	56	20	39	48	28	29	14	10
Emission permit auction											176
Tax on pollution	1 972	1 752	1 744	1 707	1 470	1 194	1 148	1 137	995	886	959
Fee to the battery fund	84	93	85	78	76	14	25	8	4	4	4
Fee for chemical products	67	66	67	66	71	68	34	45	44	2	42
Tax on insecticides	61	77	81	81	89	72	86	86	93	93	105
Environmental protection fee ^[1]	108										
NOx fee	620	588	570	568	536	673	714	794	656	668	668
Tax on waste	729	599	646	608	332	189	289	204	198	119	140
Tax on commercial fertilizers	303	329	295	306	366	178					

Environmental taxes % of GDP and total taxes



Source: Eurostat (online data code: env_ac_tax)

News paper article in Sweden



4 Distribute to economic actor

- Statistics on tax bases (physical quantities)
 - Energy use per economic actor
 - Vehicle registration
- Some production taxes only tied to one industry group
 - Waste incineration tax
- So far not all taxes distributed to economic actors



5 Publish

- Press-release

Statistical news from Statistics Sweden

2016-05-20 9:30 AM Nr 2016:110

Environmentally motivated subsidies and preliminary environmental tax revenue:

Large increase in environmental tax revenue



Environmental tax revenue in Sweden was SEK 93 billion in 2015, which is an increase of SEK 6 billion or 7 percent since 2014. It is an all-time high for environmental tax revenue. However, the environmental tax revenue as a share of total tax revenue has not increased. The environmentally motivated subsidies amounted to slightly less SEK 7.4 billion in 2015. This is a reduction by roughly 6 percent compared to 2014.

Preliminary calculations of government revenue for 2015 show that about SEK 92.9 billion was paid in environmental taxes. That is higher than the previous peak level of SEK 91.3 billion from 2010, a year when a particularly cold winter and economic recovery caused high energy use.



5 Publish

- Tables

Carbon dioxide tax by industry 2008-2013

Current prices, SEK million

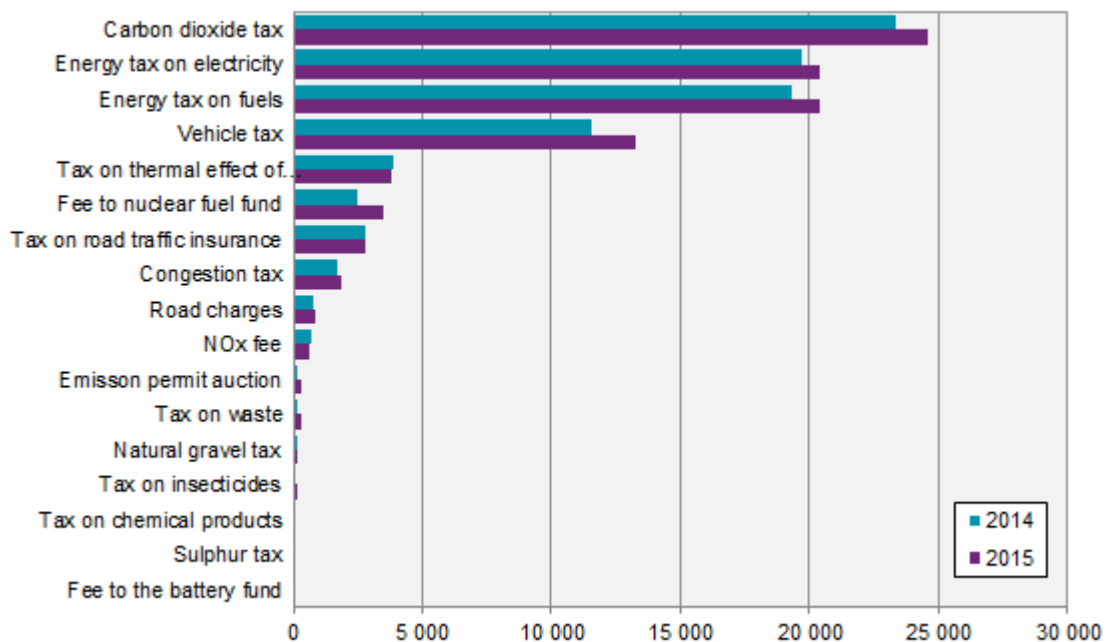
NACE 2	Industry	2008	2009	2010	2011	2012	2013
	Total	25 770	26 073	27 330	25 364	25 237	24 049
A01-F43	Producers of goods	6 857	7 074	7 869	7 180	7 288	6 997
A01-A03	Agriculture,forestry, fishing	1 816	1 822	2 003	1 999	2 085	2 082
B05-B09	Mineral extract	136	111	128	121	128	92
C10-C33	Manufacturing industry	1 878	1 733	1 756	1 639	1 656	1 469
D35-E39	Electricity, gas, steam and air ; conditioning, water supply, waste	1 155	1 488	1 946	1 468	1 306	1 246
F41-F43	Construction	1 872	1 920	2 036	1 953	2 113	2 108
G45-U99	Producers of services	8 413	8 099	8 768	8 324	8 410	7 952
G45-G47	Wholesale and retail trade	1 377	1 361	1 429	1 335	1 302	1 250



5 Publish



Preliminary environmental tax revenue 2014 and 2015, current prices, SEK million



5 Publish

