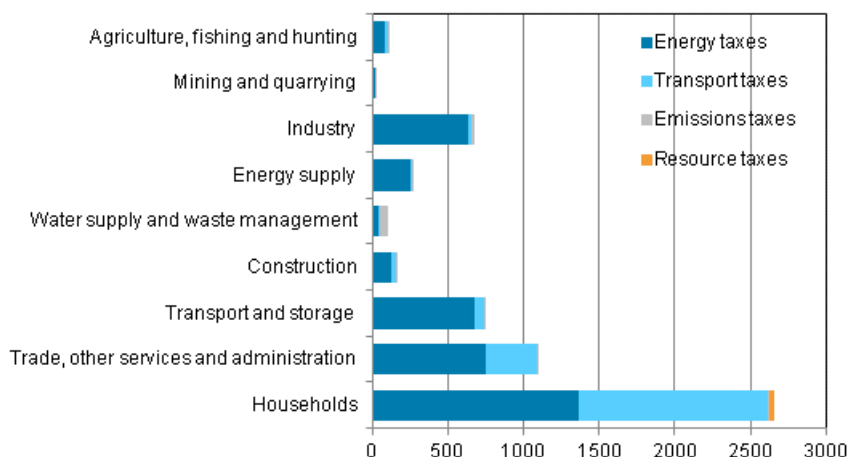


# Environmental taxes 2012, by industry

## Households pay 45 per cent of environmental taxes

The accrual of environmental taxes went down slightly in 2012 as transport taxes and emission taxes decreased. The total sum of taxes was EUR 5.8 billion, of which households paid nearly EUR 2.7 billion. Environmental taxes in manufacturing amounted to close on EUR 0.7 billion and taxes in the transportation and storage industry were good EUR 0.7 billion. Environmental taxes accounted for nearly seven per cent of the entire tax revenue of the state in 2012. These data appear from Statistics Finland's statistics on environmental taxes by industry.

### Environmental taxes by industry group and tax type in 2012, EUR million



Over one half of the environmental taxes paid by households, EUR 1.4 billion, were energy taxes and EUR 1.2 billion transport taxes. In the transportation and storage industry, most environmental taxes were levied from land transport, over EUR 0.5 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 nearly EUR 0.5 billion. In energy supply, environmental taxes amounted to EUR 267 million, in real estate activities to EUR 263 million, in construction to EUR 163 million, and in trade to EUR 160 million.

## Environmental taxes by industry and tax type in 2012, EUR million

	Energy taxes	Transport taxes	Emissions taxes	Resource taxes	Environmental taxes total
Industries					
Agriculture, fishing and hunting	57,3	16,1	0,0	- <sup>1)</sup>	73,4
Forestry	28,6	4,0	0,2	-	32,7
Mining and quarrying	20,5	3,0	0,1	-	23,5
Food industry	15,3	1,7	0,0	-	17,0
Forest industry	69,7	2,0	0,3	-	72,0
Oil refining and manufacture of chemicals	466,9	0,8	24,9	-	492,6
Manufacture of basic metals and metal products	46,1	4,2	0,1	-	50,4
Other manufacturing	36,6	10,5	0,2	-	47,3
Energy supply	248,9	18,0	0,1	-	267,0
Water supply and waste management	41,6	10,0	56,0	-	107,6
Construction	126,0	36,7	0,1	-	162,8
Trade	94,5	64,9	0,2	-	159,6
Land transport and transport via pipelines	485,1	57,9	0,8	-	543,7
Water transport	93,4	0,2	0,0	-	93,7
Air transport	27,4	0,7	0,0	-	28,2
Support activities for transportation, post	73,8	4,8	0,3	-	78,8
Real estate activities	239,6	23,2	0,1	-	262,9
Other services and administration	420,2	245,6	2,8	-	668,7
Households	1 370,5	1 247,9	13,1	24,0	2 655,5
TOTAL	3 962,0	1 752,0	99,2	24,0	5 837,1

1) - = Magnitude nil

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-third of environmental taxes consists of various transport taxes levied from vehicles. The share of emission taxes makes up under two per cent of Finland's environmental taxes, most of this being waste taxes. The resource taxes in Finland are licence fees for hunting and fishing.

The statistics on environmental taxes by industry are calculated yearly according to the EU Regulation on environmental accounts. 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. Total environmental taxes by industry 2008 to 2012, EUR million**

	2008	2009	2010	2011	2012
A Agriculture, forestry and fishing	162	94	104	111	106
A 01, 03 Agriculture, fishing and aquaculture, hunting	112	72	76	73	73
A 02 Forestry	50	22	28	38	33
B Mining and quarrying	28	16	14	25	24
C Manufacturing	518	363	496	703	679
C 10 - 12 Food industry, etc.	14	13	10	17	17
C 16, 17 Forest industry	76	48	95	76	72
C 19, 20 Oil refining and manufacture of chemicals	334	229	306	504	493
C 24, 25 Manufacture of basic metals and fabricated metal products	45	37	52	55	50
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	48	37	33	51	47
D Energy management	191	164	237	243	267
E Water supply and waste management	79	79	76	108	108
F Construction	151	114	169	179	163
G Trade	158	134	138	166	160
H Transportation and storage	910	775	709	777	744
H 49 Land transport	627	590	517	565	544
H 50 Water transport	123	60	92	98	94
H 51 Air transport	26	30	26	29	28
H 52, 53 Support activities for transportation, postal activities	134	96	75	84	79
L Real estate activities	226	156	202	286	263
I - K, M - S Other service activities and administration	546	487	515	647	669
Households	1 998	2 147	2 284	2 647	2 655
TOTAL	4 966	4 529	4 944	5 892	5 837

**Appendix table 2. Energy taxes by industry 2008 to 2012, EUR million**

	2008	2009	2010	2011	2012
A Agriculture, forestry and fishing	140	75	88	90	86
A 01, 03 Agriculture, fishing and aquaculture, hunting	94	57	64	57	57
A 02 Forestry	46	18	24	33	29
B Mining and quarrying	26	15	12	22	21
C Manufacturing	483	334	457	656	635
C 10 - 12 Food industry, etc.	13	12	8	16	15
C 16, 17 Forest industry	74	46	93	73	70
C 19, 20 Oil refining and manufacture of chemicals	324	218	284	478	467
C 24, 25 Manufacture of basic metals and fabricated metal products	40	33	49	51	46
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	33	25	23	39	37
D Energy management	180	158	219	228	249
E Water supply and waste management	22	29	26	36	42
F Construction	117	82	135	139	126
G Trade	82	77	76	99	95
H Transportation and storage	813	692	625	686	680
H 49 Land transport	537	515	442	482	485
H 50 Water transport	123	60	92	98	93
H 51 Air transport	25	28	25	29	27
H 52, 53 Support activities for transportation, postal activities	129	89	66	77	74
L Real estate activities	197	129	181	265	240
I - K, M - S Other service activities and administration	245	274	279	386	420
Households	916	1 237	1 123	1 316	1 371
TOTAL	3 220	3 101	3 220	3 921	3 962

**Appendix table 3. Transport taxes by industry 2008 to 2012, EUR million**

	2008	2009	2010	2011	2012
A Agriculture, forestry and fishing	22	19	16	20	20
A 01, 03 Agriculture, fishing and aquaculture, hunting	18	15	12	15	16
A 02 Forestry	4	4	4	5	4
B Mining and quarrying	2	2	2	4	3
C Manufacturing	25	18	16	20	19
C 10 - 12 Food industry, etc.	2	2	2	2	2
C 16, 17 Forest industry	3	1	1	2	3
C 19, 20 Oil refining and manufacture of chemicals	1	1	1	1	1
C 24, 25 Manufacture of basic metals and fabricated metal products	4	3	4	4	4
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	15	11	8	11	9
D Energy management	10	6	18	15	18
E Water supply and waste management	5	5	8	9	10
F Construction	34	31	34	41	37
G Trade	75	57	61	68	65
H Transportation and storage	97	83	83	89	63
H 49 Land transport	90	74	74	82	58
H 50 Water transport	0	0	0	0	0
H 51 Air transport	1	2	1	1	1
H 52, 53 Support activities for transportation, postal activities	6	7	8	6	4
L Real estate activities	29	27	21	21	23
I - K, M - S Other service activities and administration	297	211	236	258	243
Households	1047	876	1127	1294	1248
TOTAL	1643	1335	1622	1839	1749

**Appendix table 4. Emission taxes by industry 2008 to 2012, EUR million**

	2008	2009	2010	2011	2012
A Agriculture, forestry and fishing	0	0	0	0	0
A 01, 03 Agriculture, fishing and aquaculture, hunting	0	0	0	0	0
A 02 Forestry	0	0	0	0	0
B Mining and quarrying	0	0	0	0	0
C Manufacturing	10	10	21	25	25
C 10 - 12 Food industry, etc.	0	0	0	0	0
C 16, 17 Forest industry	0	0	0	0	0
C 19, 20 Oil refining and manufacture of chemicals	10	10	21	25	25
C 24, 25 Manufacture of basic metals and fabricated metal products	0	0	0	0	0
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	0	0	0	0	0
D Energy management	0	0	0	0	0
E Water supply and waste management	52	45	42	64	56
F Construction	0	0	0	0	0
G Trade	0	0	0	0	0
H Transportation and storage	1	1	1	1	1
H 49 Land transport	1	1	1	1	1
H 50 Water transport	0	0	0	0	0
H 51 Air transport	0	0	0	0	0
H 52, 53 Support activities for transportation, postal activities	0	0	0	0	0
L Real estate activities	0	0	0	0	0
I - K, M - S Other service activities and administration	2	1	1	2	2
Households	13	10	12	14	13
TOTAL	78	67	77	106	97

**Appendix table 5. Resource taxes by industry 2008 to 2012, EUR million**

	2008	2009	2010	2011	2012
A Agriculture, forestry and fishing	- <sup>1)</sup>	-	-	-	-
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	24
TOTAL	23	23	23	24	24

1) - = Magnitude nil



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Source: Environmental taxes 2012, by industry