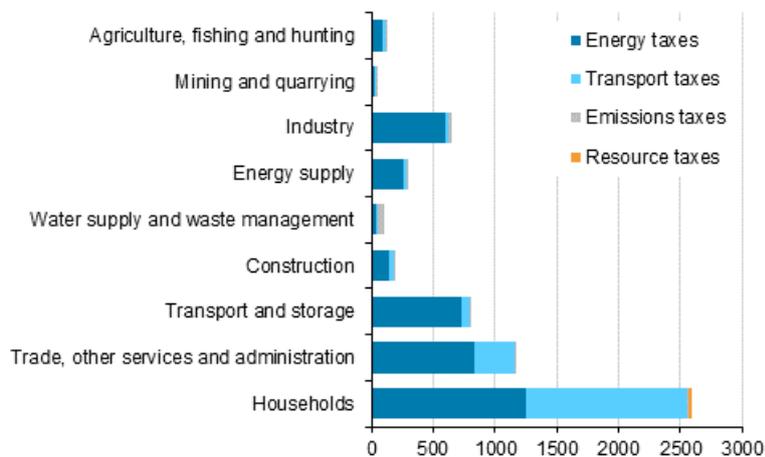


Environmental taxes 2013, by industry

Environmental taxes stayed nearly unchanged in 2013

The total sum of environmental taxes in 2013 was EUR 5.9 billion. The increase from the year before amounted to 0.2 per cent. Households paid EUR 2.6 million of environmental taxes, that is, a share of nearly 47 per cent. Other major payers were manufacturing and service activities, particularly transport and storage. Taxation was mainly directed to production and use of energy, and vehicles. Emission taxes had a small share of environmental taxes.

Environmental taxes by industry and tax type in 2013, EUR million



Environmental taxes paid by manufacturing increased from the previous year by around eight per cent, while those paid by service activities declined by four per cent, which drop fully concerned the industry of transport and storage. Environmental taxes paid by households remained on level with the previous year.

Environmental taxes accounted for around seven per cent of the entire tax revenue of the state. The share is slightly higher than the average for EU countries.

Environmental taxes by industry and tax type in 2013, EUR million

Industry (TOL 2008)	Energy taxes	Transport taxes	Emissions taxes	Resource taxes	Environmental taxes total
Agriculture, fishing and hunting	58.8	18.9	0.0	- ¹⁾	77.7
Forestry	35.9	4.4	0.2	-	40.4
Mining and quarrying	30.6	2.7	0.0	-	33.4
Food industry	18.5	1.8	0.0	-	20.3
Forest industry	49.6	2.2	0.4	-	52.1
Manufacture of basic metals and metal products	41.4	3.6	0.0	-	45.0
Other manufacturing	36.9	10.9	0.2	-	48.1
Energy supply	265.7	22.6	0.1	-	288.4
Water supply and waste management	40.5	7.0	56.0	-	103.5
Construction	141.0	39.7	0.1	-	180.8
Trade	119.2	61.1	0.3	-	180.5
Land transport and transport via pipelines	516.9	54.4	0.6	-	571.9
Water transport	104.4	0.2	0.0	-	104.7
Air transport	31.1	1.6	0.0	-	32.7
Support activities for transportation, post	75.3	6.1	0.3	-	81.8
Real estate activities	259.2	26.9	0.1	-	286.2
Other service activities and administration	454.5	235.0	3.0	-	692.5
Households	1251.8	1299.7	12.8	23.0	2587.2
TOTAL	3985.7	1799.8	101.9	23.0	5910.5

1) Magnitude nil

Environmental taxes are comprised of energy taxes, transport taxes, emission taxes and resource taxes. Most of environmental taxes are energy taxes on electricity and fuels. One-third of environmental taxes are transport taxes levied from different kinds of vehicles. The majority of emission taxes is waste tax. Taxes paid on carbon dioxide emissions are included in energy taxes. Licence fees for hunting and fishing are resource taxes in Finland.

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Appendix tables

Appendix table 1. Total environmental taxes by industry 2008-2013, EUR million

Industry	2008	2009	2010	2011	2012	2013
A Agriculture, forestry and fishing	159.5	93.0	103.9	110.6	117.1	118.2
A 01, 03 Agriculture, fishing and aquaculture, hunting	111.3	71.7	76.2	72.7	77.2	77.7
A 02 Forestry	48.3	21.4	27.7	37.8	39.9	40.4
B Mining and quarrying	27.3	16.3	14.2	25.4	35.4	33.4
C Manufacturing	514.9	363.9	496.1	703.1	602.0	648.8
C 10 - 12 Food industry, etc.	14.1	13.3	9.8	17.4	20.8	20.3
C 16, 17 Forest industry	76.2	48.1	95.2	75.8	52.2	52.1
C 19, 20 Oil refining and manufacture of chemicals	334.4	229.0	305.7	504.2	431.6	483.4
C 24, 25 Manufacture of basic metals and fabricated metal products	44.1	36.7	51.9	54.6	47.4	45.0
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	46.2	36.9	33.5	51.1	49.9	48.1
D Energy management	190.7	164.2	236.8	242.6	277.3	288.4
E Water supply and waste management	78.6	78.9	76.3	108.3	106.3	103.5
F Construction	143.8	113.9	169.1	179.5	185.3	180.8
G Trade	157.8	139.1	141.3	170.8	187.3	180.5
H Transportation and storage	894.4	775.8	709.4	777.8	822.3	791.0
H 49 Land transport	611.9	589.5	516.6	564.9	597.4	571.9
H 50 Water transport	122.8	59.7	91.8	98.3	110.5	104.7
H 51 Air transport	26.2	30.5	26.3	29.4	33.6	32.7
H 52, 53 Support activities for transportation, postal activities	133.4	96.1	74.7	85.3	80.8	81.8
L Real estate activities	225.4	156.0	201.8	286.2	277.4	286.2
I - K, M - S Other service activities and administration	542.7	491.0	519.0	651.4	691.3	692.5
Households	1833.5	2137.0	2275.6	2635.3	2595.2	2587.2
TOTAL	4768.6	4529.3	4943.4	5891.0	5897.1	5910.5

Appendix table 2. Energy taxes by industry 2008-2013, EUR million

Industry	2008	2009	2010	2011	2012	2013
A Agriculture, forestry and fishing	139.7	74.9	87.9	90.5	97.5	94.7
A 01, 03 Agriculture, fishing and aquaculture, hunting	93.9	57.0	63.9	57.4	61.7	58.8
A 02 Forestry	45.8	17.9	24.0	33.1	35.8	35.9
B Mining and quarrying	25.6	14.5	12.3	21.6	32.6	30.6
C Manufacturing	483.3	333.7	456.6	656.4	557.5	600.9
C 10 - 12 Food industry, etc.	12.5	11.6	8.3	15.6	19.1	18.5
C 16, 17 Forest industry	73.6	46.0	93.0	73.0	49.8	49.6
C 19, 20 Oil refining and manufacture of chemicals	323.8	218.2	283.9	478.3	406.2	454.5
C 24, 25 Manufacture of basic metals and fabricated metal products	40.2	32.8	48.7	50.8	43.3	41.4
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	33.1	25.2	22.8	38.7	39.1	36.9
D Energy management	180.3	157.7	218.9	227.6	259.9	265.7
E Water supply and waste management	21.9	28.5	26.3	35.6	40.5	40.5
F Construction	117.3	82.3	134.7	138.6	148.6	141.0
G Trade	81.7	77.3	76.1	98.8	119.8	119.2
H Transportation and storage	813.0	691.5	624.6	685.9	758.6	727.7
H 49 Land transport	536.7	515.0	441.6	481.8	540.0	516.9
H 50 Water transport	122.7	59.5	91.5	98.0	110.3	104.4
H 51 Air transport	24.9	28.2	25.4	28.7	32.9	31.1
H 52, 53 Support activities for transportation, postal activities	128.7	88.9	66.0	77.4	75.4	75.3
L Real estate activities	197.2	129.5	180.9	264.8	254.9	259.2
I - K, M - S Other service activities and administration	244.9	273.9	278.8	385.6	446.3	454.5
Households	915.6	1237.2	1123.0	1315.6	1292.4	1251.8
TOTAL	3220.4	3100.9	3220.0	3921.0	4008.5	3985.7

Appendix table 3. Transport taxes by industry 2008-2013, EUR million

Industry	2008	2009	2010	2011	2012	2013
A Agriculture, forestry and fishing	19.6	18.0	15.8	19.9	19.4	23.2
A 01, 03 Agriculture, fishing and aquaculture, hunting	17.3	14.6	12.2	15.3	15.5	18.9
A 02 Forestry	2.3	3.4	3.6	4.6	3.9	4.4
B Mining and quarrying	1.7	1.8	1.9	3.8	2.8	2.7
C Manufacturing	21.2	20.0	18.1	21.1	19.4	19.6
C 10 - 12 Food industry, etc.	1.5	1.7	1.6	1.8	1.7	1.8
C 16, 17 Forest industry	2.4	1.9	2.0	2.5	2.1	2.2
C 19, 20 Oil refining and manufacture of chemicals	0.8	0.8	0.9	0.9	0.9	1.1
C 24, 25 Manufacture of basic metals and fabricated metal products	3.8	3.9	3.1	3.8	4.1	3.6
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	12.6	11.6	10.5	12.1	10.6	10.9
D Energy management	10.3	6.5	17.9	14.9	17.4	22.6
E Water supply and waste management	4.7	5.4	8.0	8.7	9.8	7.0
F Construction	26.5	31.5	34.3	40.8	36.7	39.7
G Trade	75.8	61.6	65.0	71.7	67.2	61.1
H Transportation and storage	80.4	83.4	83.8	90.8	62.7	62.4
H 49 Land transport	74.6	73.8	74.4	82.3	56.7	54.4
H 50 Water transport	0.1	0.2	0.2	0.2	0.2	0.2
H 51 Air transport	1.3	2.3	0.9	0.7	0.8	1.6
H 52, 53 Support activities for transportation, postal activities	4.4	7.1	8.4	7.5	5.0	6.1
L Real estate activities	28.1	26.5	20.8	21.3	22.4	26.9
I - K, M - S Other service activities and administration	294.8	214.7	237.5	263.1	241.9	235.0
Households	882.3	866.5	1118.1	1282.0	1265.0	1299.7
TOTAL	1445.4	1335.9	1621.1	1838.1	1764.7	1799.8

Appendix table 4. Emission taxes by industry 2008-2013, EUR million

Industry	2008	2009	2010	2011	2012	2013
A Agriculture, forestry and fishing	0.2	0.1	0.2	0.2	0.2	0.2
A 01, 03 Agriculture, fishing and aquaculture, hunting	0.0	0.0	0.0	0.0	0.0	0.0
A 02 Forestry	0.2	0.1	0.2	0.2	0.2	0.2
B Mining and quarrying	0.0	0.0	0.0	0.1	0.0	0.0
C Manufacturing	10.5	10.3	21.4	25.6	25.1	28.4
C 10 - 12 Food industry, etc.	0.0	0.0	0.0	0.0	0.0	0.0
C 16, 17 Forest industry	0.1	0.1	0.3	0.3	0.4	0.4
C 19, 20 Oil refining and manufacture of chemicals	9.7	10.0	20.9	25.0	24.5	27.8
C 24, 25 Manufacture of basic metals and fabricated metal products	0.1	0.1	0.1	0.1	0.0	0.0
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	0.5	0.1	0.2	0.2	0.2	0.2
D Energy management	0.0	0.0	0.0	0.1	0.1	0.1
E Water supply and waste management	52.0	45.0	42.0	64.0	56.0	56.0
F Construction	0.1	0.1	0.1	0.1	0.1	0.1
G Trade	0.2	0.2	0.2	0.2	0.3	0.3
H Transportation and storage	1.0	0.9	1.0	1.0	1.0	0.9
H 49 Land transport	0.7	0.6	0.7	0.7	0.6	0.6
H 50 Water transport	0.0	0.0	0.0	0.0	0.0	0.0
H 51 Air transport	0.0	0.0	0.0	0.0	0.0	0.0
H 52, 53 Support activities for transportation, postal activities	0.3	0.2	0.3	0.3	0.3	0.3
L Real estate activities	0.1	0.1	0.1	0.1	0.1	0.1
I - K, M - S Other service activities and administration	3.1	2.5	2.6	2.7	3.1	3.0
Households	12.6	10.3	11.6	13.7	13.8	12.8
TOTAL	79.7	69.4	79.3	107.9	99.9	101.9

Appendix table 5. Resource taxes by industry 2008-2013, EUR million

Industry	2008	2009	2010	2011	2012	2013
A Agriculture, forestry and fishing	- ¹⁾	-	-	-	-	-
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	23.0	23.0	23.0	24.0	24.0	23.0
TOTAL	23.0	23.0	23.0	24.0	24.0	23.0

1) Magnitude nil

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Source: Environmental taxes 2013, by industry, Statistics Finland