

ENVIRONMENTAL ACCOUNTS ENVIRONMENTAL TAXES ACCOUNT 2016 (a)

In 2016 environmental taxes in the Basque Country stood at 1,194 million euros

This figure represented 8.1% of total taxes in the Basque Country

Environmental taxes in the Basque Country stood at 1,194 million euros in 2016, 3.1% higher than the previous year, according to the Environmental Taxes account prepared for the first time by Eustat.

Environmental taxes are defined by EUROSTAT as those whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific negative impact on the environment and which is defined in the European System of Accounts (ESA 2010) as a tax.

Table 1. Environmental taxes by type and environmental nature 2014-2016
Thousands of euros and %

| | 2014 | 2015 | 2016 (a) | 2015/2014 | 2016/2015 |
|--------------------------------------|------------------|------------------|------------------|------------|------------|
| TOTAL | 1.090.679 | 1.158.085 | 1.193.616 | 6,2 | 3,1 |
| Taxes on energy | 922.929 | 991.935 | 1.034.747 | 7,5 | 4,3 |
| Taxes on transport | 146.961 | 146.820 | 148.803 | -0,1 | 1,4 |
| Taxes on contamination and resources | 20.789 | 19.330 | 10.066 | -7,0 | -47,9 |

(a) advance

Source: Eustat. Environmental accounts. Environmental taxes account

Environmental taxes are grouped into three categories: Taxes on energy Taxes on transport and taxes on pollution and resources.

Following these groupings, *taxes on energy* are the largest, representing 86.7% of the total, and are those that grew the most in both 2015 (7.5%) and in 2016 (4.3%).

In second place are taxes on transport, 12.5% of the total, which grew at a rate of 1.4% in 2016.

Finally, taxes on pollution and resources, which represented a marginal amount account for the remaining 0.8% and registered a decrease of 47.9% on the previous year.

Within *taxes on energy*, the most significant is the special tax of hydrocarbons, which in 2016 represented 86.1% of taxes on energy. The second, in order of importance, is the special tax on electricity, representing 6.5%.

With regards to *taxes on transport*, of particular note is the tax on mechanical traction vehicles, which represented 88.0% of environmental taxes on transport in 2016.

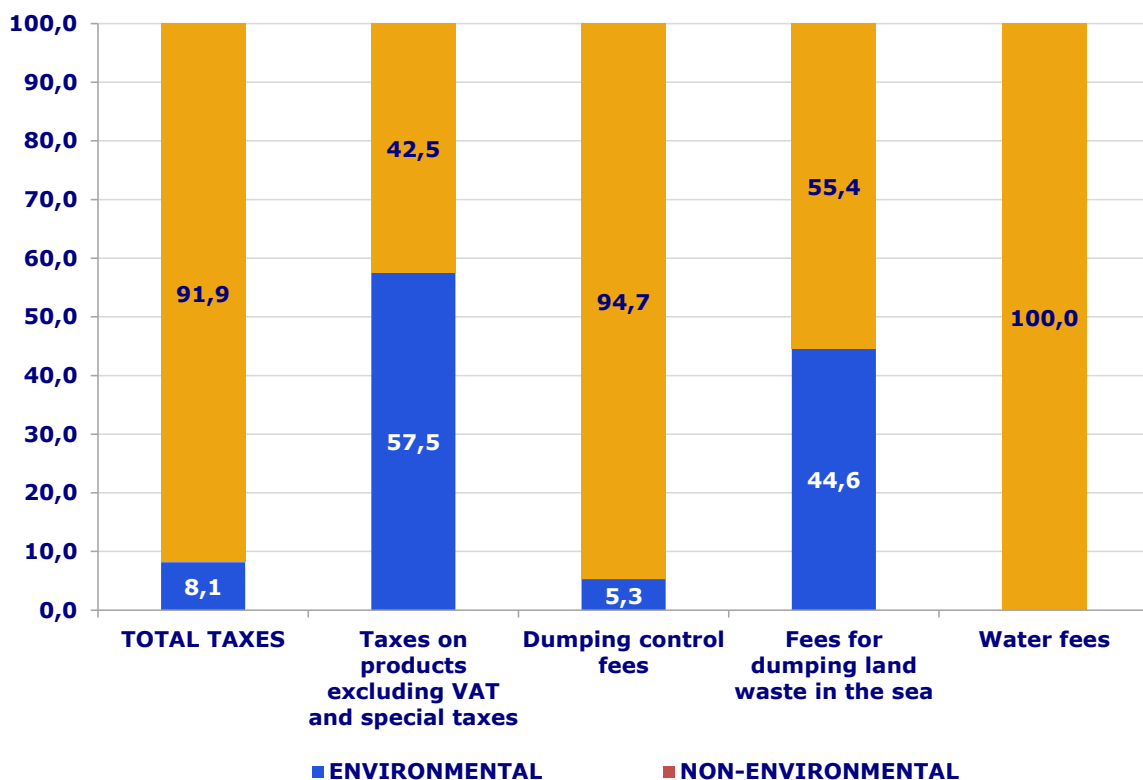
In turn, with regards to taxes on pollution and resources, the fees for utilising continental waters for electricity production stand out (although with a much more limited weight in total taxes), with a weight of 57.1%.

In terms of GDP, environmental taxes accounted for 1.68%, below the 1.85% estimated for Spain, and the 2.44% of the European Union 28.

In relation to total taxes, this figure represented 8.1% of total taxes in the Basque Country and in Spain this ratio rose to 8.4%.

As for the classification of taxes in the national accounting system, most taxes of an environmental nature are concentrated in *Taxes on products, excluding VAT and taxes on imports*: in 2016 57.5% of the total were taxes of an environmental nature, reaching 1,033 million euros, which also represented 86.6% of total environmental taxes in 2016.

Graph 1. Percentage distribution of taxes in the Basque Country. 2016 (a)



Source: Eustat. Environmental accounts. Environmental taxes account

Within *Other current taxes*, taxes with an environmental objective represented 44.6% of the total, 131 million euros in 2016, and 5.3% of *Other taxes on production*, almost 29 million euros.

Analysing the data for environmental taxes by province, Álava represented 15.4% with growth of 0.1% on the previous year, Bizkaia 51.5% with 4.4% growth and Gipuzkoa 33.1%, growing by 2.4%.

Table 2. Environmental taxes by province. 2014-2016. Thousand euros and %

| | 2014 | 2015 | 2016 (a) | 2015/2014 | 2016/2015 |
|-----------------------|------------------|------------------|------------------|------------|------------|
| BASQUE COUNTRY | 1.090.679 | 1.158.085 | 1.193.616 | 6,2 | 3,1 |
| ARABA/ÁLAVA | 168.050 | 183.135 | 183.369 | 9,0 | 0,1 |
| BIZKAIA | 557.521 | 588.624 | 614.771 | 5,6 | 4,4 |
| GIPUZKOA | 365.108 | 386.326 | 395.476 | 5,8 | 2,4 |

(a) advance

Source: Eustat. Environmental accounts. Environmental taxes account

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