

ENVIRONMENTAL ACCOUNTS ENVIRONMENTAL TAXES ACCOUNT ADVANCE. 2018

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Environmental taxes in the Basque Country stood at 1,256 million euros in 2018, 4.5% higher than the previous year, and represented 7.6% of total taxes in the Basque Country, according to the Environmental Taxes account prepared 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.

Environmental taxes by type and environmental nature (Thousands of euros and %). 2015-2018 (a)

	2015	2016	2017	2018 (a)	2017/2016	2018(a)/2017
TOTAL	1.112.529	1.145.635	1.201.973	1.255.640	4,9	4,5
Taxes on energy	955.663	987.302	1.034.555	1.082.712	4,8	4,7
Taxes on transport	146.820	148.787	156.948	162.555	5,5	3,6
Taxes on contamination and resources	10.046	9.545	10.470	10.374	9,7	-0,9

(a) advance

Source: Eustat. Environmental accounts. Environmental taxes account

All environmental taxes are grouped into three categories: Energy taxes, Transport taxes, Pollution taxes and Resource taxes.

Following these groupings, **Energy taxes** were the largest, and rose to 1,083 million euros in 2018, representing 86.2% of the total. Within this group, the most significant was the special hydrocarbon tax which, with 922 million, accounted for 85.2% and was up 3.4% in respect of 2017. Energy taxes as a whole increased by 4.7% compared to 2017.

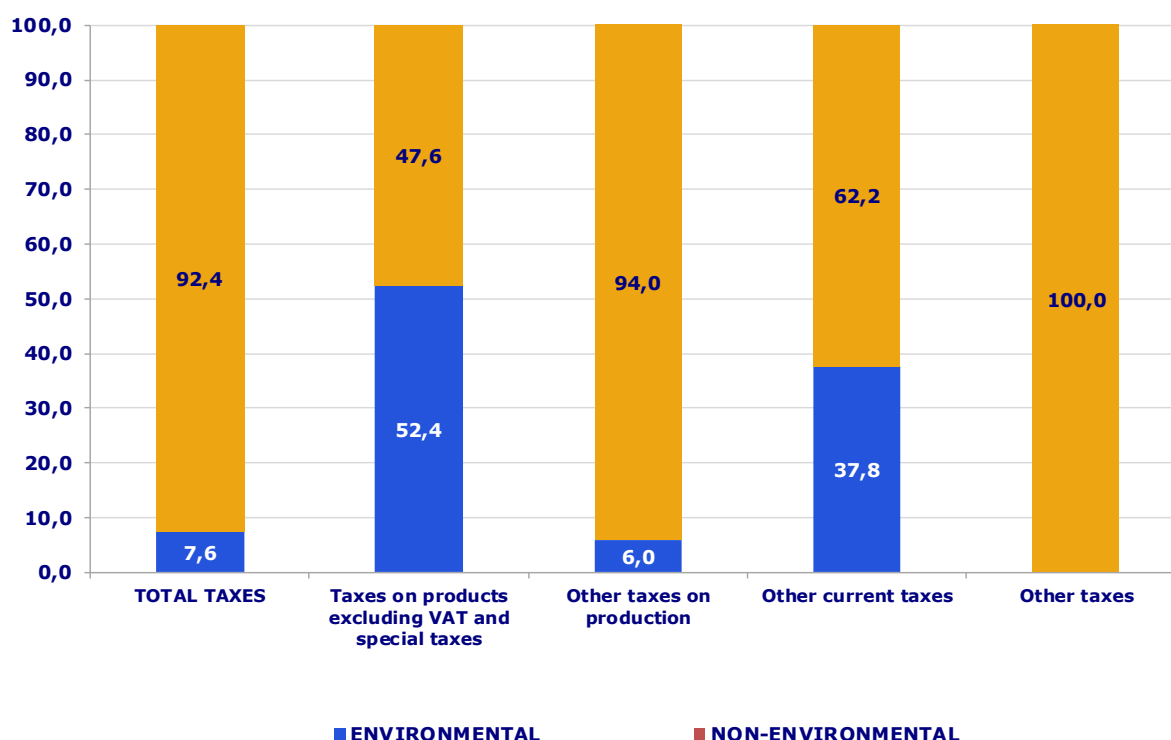
In second place, in order of importance, were **Transport taxes** which represented 13.0% of the total, reaching 163 million euros in 2018, up 3.6% on the previous year. The main tax in this category is the tax on mechanical traction vehicles, which with 136 million euros in 2018 accounted for 83.7% of this group of taxes.

Finally, **taxes on pollution and resources** represented the remaining 0.8% and had a greater year-on-year variability; in 2018 they fell by 0.9% compared to the previous year, remaining at 10 million euros.

In terms of GDP, environmental taxes accounted for 1.63% in 2018, below the 1.84% estimated for Spain, and the 2.40% of the European Union 28 (EU-28).

With regards to total taxes in the Basque Country, in 2018 environmental taxes accounted for 7.6% of all taxes included in the national accounting system. As regards classification by type of tax, most taxes of an environmental nature were concentrated in *Taxes on products, excluding VAT and taxes on imports* (52.4%), reaching 1,079 million euros.

Percentage distribution of taxes in the Basque Country. 2018 (advance)



Source: Eustat. Environmental accounts. Environmental taxes account

Within *Other current taxes*, environmental taxes represented 37.8% of the total, that is, 137 million euros in 2018, and within *Other taxes on production* 41 million euros corresponded to environmental taxes (6.0%).

If we take into account all fiscal income (taxes and social security contributions), environmental taxes in the Basque Country represented 4.9% in 2018, placing it below the EU-28 average, which stood at 6.0%, and that of Spain (5.2%), and at the level of countries such as France (4.9%), Sweden (4.7%) and Germany (4.3%), according to the latest data published by Eurostat for 2018.

Analysing the distribution of environmental taxes by province for 2018, Bizkaia accumulated 53.4% of the same, Gipuzkoa 31.4% and Álava accounted for the remaining 15.3%.

Environmental taxes in the Basque Country by province (Thousands of euros and %). 2015-2018 (a)

	2015	2016	2017	2018 (a)	2016/2015	2017/2016	2018(a)/2017
BASQUE COUNTRY	1.112.529	1.145.635	1.201.973	1.255.640	3,0	4,9	4,5
ARABA/ÁLAVA	175.324	173.376	188.774	191.884	-1,1	8,9	1,6
BIZKAIA	566.072	593.078	617.942	669.986	4,8	4,2	8,4
GIPUZKOA	371.133	379.181	395.257	393.770	2,2	4,2	-0,4

(a) advance

Source: Eustat. Environmental accounts. Environmental taxes account

For further information:

Eustat - Euskal Estatistika Erakundea / Basque Statistics Institute

C/ Donostia-San Sebastián, 1 01010 Vitoria-Gasteiz

Press Service: servicioprensa@eustat.es Tel: 945 01 75 62