



System of
Environmental
Economic
Accounting

**Twenty-first Meeting of the United Nations Committee of
Experts on Environmental-Economic Accounting
New York and online, 15, 17-18 June 2026**

**Working Group on the Development of Global Databases (Area C):
Summary of activities**

for discussion

INTRODUCTION

This note reports on the activities of the Area C workgroup since the annual meeting of the UNCEEA in June 2025. The objective of Area C is to implement a set of global SEEA databases to provide users with SEEA-compliant data sets to support integrated policy development and analysis, including the Sustainable Development Goals (SDGs).

The databases rely, to the greatest extent possible, on reported national data and may be complemented by estimates from international organisations (IOs) where such data are not yet available, thereby progressively expanding geographical coverage towards a global scope. This work is carried out through the coordination and harmonisation of development of databases at the international level, the facilitation of the exchange of related data among IOs, and provision of direct access to existing SEEA databases through the websites of IOs. Activities under Area C focus on a selected set of priority accounts.

The prioritisation of these accounts follows the UNCEEA decisions, at its Eleventh Meeting, where air emissions, energy, material flows, land and water accounts were identified as priority accounts to be investigated for development as global databases. In 2025, the UNCEEA agreed to: (a) discontinue efforts to collect land cover accounts through a global questionnaire; (b) complete the feasibility studies on physical water accounts, subject to resources constraints; and (c) assess the feasibility of implementing global databases for environmental protection expenditure accounts (EPEA) and environmental tax accounts. The databases are built as much as possible on national data, complemented with estimates when national data are not (yet) available, to achieve global coverage.

Against this background, the present note summarizes the main progress made towards the development of global databases for each priority account since June 2025. The note is complemented by an overview of the status of global databases for SEEA accounts ([Annex I](#)), a roadmap outlining timelines for activities planned for key work areas over the next five years ([Annex II](#)) and an interim report on the new candidate priority accounts for the development of global databases ([Annex III](#)). The final section presents conclusions and questions for the UNCEEA.

COORDINATION, WORKING METHODS, AND GOVERNANCE

The Area C group met four times since June 2025 to discuss the advancements towards the implementation of global databases and data quality enhancement for the priority accounts. International organisations regularly participating in these meetings include Eurostat, Food and Agriculture Organization of the United Nations (FAO), the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the United Nations Economic Commission for Europe (UNECE), the United Nations Environment Programme (UNEP), United Nations Statistics Division (UNSD) and the World Bank.

In addition to the regular meetings, thematic meetings were held to focus on specific accounts or aspects thereof. Over the last twelve months, particular attention has been devoted to assessing the feasibility of EPEA and environmental tax accounts.

In the context of the cooperation with the third phase of the G20 Data Gaps Initiative (DGI-3), a few meetings have been organised between relevant organisations and the IMF to support different activities under the DGI, including the development of the AEA and PEFA tools that support the estimation of accounts from air emission inventories and energy statistics and balances. Regular contacts are also maintained with the International Energy Agency (IEA).

Area C also coordinates its work with discussions taking place at annual events such as the meetings of the London Group on Environmental-Economic Accounting, the UNECE/OECD Joint Expert Meeting on SEEA Implementation, and the OECD Working Party on Environmental Information (WPEI) meetings.

PROGRESS ON THE PRIORITY ACCOUNTS

- Air Emissions Accounts (AEA) and Physical Energy Flow Accounts (PEFA)

The third global data collection of AEA and PEFA took place in 2025, with Eurostat, OECD, and UNSD coordinating the use of consistent questionnaires, validation procedures, and dissemination of data.

In the European Union, reporting of AEA and PEFA is mandatory. For the rest of the globe, the OECD and UNSD use a joint questionnaire with three templates “Detailed”, “Medium”, and “Aggregate” reflecting different levels of industry disaggregation. This approach is designed to better meet countries’ data availability (with the “Detailed” template being equivalent to the Eurostat breakdown). In 2025, 35 countries (EU countries and partners under the European Statistical System (ESS)) submitted AEA to Eurostat, 8 countries to OECD and 5 to UNSD, and 34 countries submitted the PEFA to Eurostat, 5 to OECD, 6 to UNSD. Data are available on the data portals¹ of the three organisations. Due to the current resource constraints, UNSD is experiencing delays in data processing and dissemination whereby the dissemination of the latest data for some countries is still forthcoming. A few countries reported AEAs and/or PEFAs for the first time, while others improved their reporting in terms of timeliness, temporal coverage, and gas coverage for AEAs and temporal coverage, completeness of tables, and consistency (e.g. balance between energy supply and use) for PEFAs.

Eurostat, OECD and UNSD plan to launch the 2026 AEA and PEFA data collection in the first half of the year with a deadline by the end of September. The validation process will take place during Q4 2026 with a release aimed at the end of 2026/early 2027.

To complement the global data collection of official AEAs and PEFAs reported by countries, IOs have advanced methodological work on estimating these accounts, which would in turn help fill data gaps in official accounts and improve the completeness of global databases. In 2025, the OECD updated its methodology for estimating carbon dioxide (CO₂) emissions from maritime transport based on the use of the Automatic Identification System (AIS) data to implement a comprehensive bottom-up approach, covering all vessels worldwide.² The coverage was extended to include vessels not using the AIS. Additionally, a new component was introduced in the maritime transport emissions database to report emissions along navigation segments and assigned to the ports of departure, complementing estimates based on operator residency. In 2026, the OECD expanded its air transport emissions estimates to include additional pollutants (i.e. carbon monoxide, nitrogen oxides, and sulphur oxides) beyond CO₂.³ Moreover, the OECD presented a draft updated methodology for estimating AEAs at the WPEI meeting and the UNECE/OECD Joint Expert Meeting on SEEA Implementation in March 2026.

Regarding energy, the OECD launched a new database on energy use by aircraft.⁴ This database mirrors the existing dataset on CO₂ emissions from air transport. It serves as an important input for National Statistical Offices (NSO) in compiling PEFA and reconciling energy accounts with energy balances. Furthermore, Eurostat is working on developing early estimates of PEFA main indicators at t + 12 months to improve

¹ <https://data.un.org/SdmxBrowser/start>, <https://data-explorer.oecd.org/> and <https://ec.europa.eu/eurostat/data/database>

² Data is available at the OECD Data Explorer: [Maritime transport CO₂ emissions \(experimental\)](#)

³ Data is available at the OECD Data Explorer: [Air transport emissions \(experimental\)](#)

⁴ Data is available at the OECD Data Explorer: [Air transport energy use \(experimental\)](#)

timeliness. Eurostat intends to publish early estimates for the reference year 2025 in December 2026, together with the regular data reported by countries for the reference year 2024.

The global AEA and PEFA questionnaires are also used in the context of the DGI-3. Area C has contributed by providing feedback on the AEA and PEFA estimation tools in Recommendations 1 (greenhouse gas emission accounts and national carbon footprints) and 2 (energy accounts). Information has been exchanged between DGI capacity-building activities and the AEA/PEFA data validation process by the OECD and UNSD to enhance synergies and ensure consistent guidance to countries.

Eurostat, the OECD and the IMF have been publishing quarterly AEA since 2021. In May 2026, Slovenia became the fourth EU country to report national estimates, joining Spain, the Netherlands and Sweden. For the remaining EU countries, Eurostat publishes its own estimates. Since December 2025, Eurostat also publishes seasonally adjusted estimates of quarterly AEA. In agreement with the countries submitting data, the adjustment is done by Eurostat and the methodology is aligned with parallel work on the same domain done by the OECD and the IMF. The OECD disseminates seasonally adjusted quarterly AEAs for the OECD aggregate, while the IMF disseminates estimates for regions on its climate indicators dashboard.

Finally, the roadmap presented in Annex II outlines the timelines for activities planned for the next five years. The ongoing update of the SEEA Central Framework includes discussions on the treatment of carbon flows, including human-induced flows such as emissions and removals from land use and land-use change. The existing AEA compilation manual may therefore require revision following the endorsement of the updated SEEA Central Framework. In addition, the global questionnaires for AEAs and PEFA will need to be updated in coordination with the implementation plan of the International Standard Industrial Classification of all Economic Activities (ISIC) Revision 5 and the Standard International Energy Products Classification (SIEC) 2.0.

- Economy-Wide Material Flow Accounts (EW-MFA)

UNEP started the data collection of EW-MFA of countries not reporting to Eurostat in 2022 and conducted the second data collection in 2024. As of 1 March 2025, seven countries outside the Eurostat reporting system have reported data on SDG Indicator 8.4.2/12.2.2 (Domestic Material Consumption) via the UNEP Indicator Reporting Information System (IRIS) portal. A total of 41 countries have been reported to the Global SDG Database in Q1 2025. UNEP will conduct the third data collection campaign from countries in Q3 2026.

In 2025, UNEP completed the development of the Global Footprint Tool based on the GLORIA Multi-Regional Input-Output (MRIO) Assessment initially developed for the UNEP International Resource Panel (IRP) Global Material Flows Database and the Sustainable Consumption and Production Hotspots Analysis Tool (SCP-HAT). The work was done in collaboration with the Commonwealth Scientific and Industrial Research Organisation (CSIRO). The released Global Footprint Tool allows countries to calculate their environmental footprints, such as material, energy, carbon, water and land. In 2026, UNEP plans to organize a series of regional webinars for countries on the use of this tool.

The roadmap in Annex II outlines the timelines for activities over the coming years.

- Water Accounts

The feasibility study of water accounts is still ongoing. In addition to the OECD feasibility study conducted last year, Eurostat is conducting a study on the quality of data available for water accounts by the end of 2026 in line with the Regulation (EU) No 691/2011 on environmental accounts. The water accounting framework used for assessing the quality of data in the study is inspired by the SEEA-CF. The proposal is a simple set of accounts in terms of resolution in time and space (national territory and calendar year) combined with a relatively low degree of detail (economic activities, water resources). The main data sources

assessed are the OECD/Eurostat Joint Questionnaire on Inland Waters (JQ/IW), the European Environment Agency Waterbase EEA database on the quantity of Europe's water resources, and the EU hydrological model LISFLOOD, developed by the Joint Research Centre of the European Commission. A first assessment shows that larger parts of the accounting tables can be completed with the available data, but substantial gaps remain regarding evapotranspiration and water incorporated into products. Also, the completeness of the JQ/IW varies greatly, so not all data are available for all countries and reporting years. UNSD may conduct an assessment as well pending resource constraints.

- Candidate priority accounts

The interim report on candidate priority accounts (e.g. Environmental Protection Expenditure Account (EPEA) and Environmentally Related Tax Revenue (ERTR)), annexed to this note, provides an initial assessment of the feasibility of developing global databases for EPEA and environmental tax accounts. It reviews the current status and key challenges, and is complemented by a draft roadmap outlining possible timelines. The roadmap is highly dependent on the outcomes of the SEEA Central Framework update and the revision of the Classification of the Functions of Government (COFOG) and should therefore be considered as indicative.

CONCLUSIONS AND WAY FORWARD

Significant progress has been made over the past twelve months in developing global databases for AEA, PEFA, and EW-MFA, as well as related estimation methodologies. Regarding candidate priority accounts, the interim report (Annex III) concludes that the establishment of a global data collection for EPEA and environmental tax accounts should be postponed until the revision of relevant international standards and classifications, including the SEEA Central Framework and the COFOG is completed.

The Committee is invited to:

- 1) express its views on the work of Area C;
- 2) advise on the planned activities for advancing global data collection for priority accounts over the next five years, as outlined in the roadmap in Annex II; and
- 3) provide feedback on the assessment of the feasibility of the candidate priority accounts in the annexed report and in particular on the recommendation to postpone the establishment of a global ERTR/EPEA data collection until after revision processes of SEEA CF, COFOG, and GFS are completed.

Annex I: Overview of the status of global databases for SEEA accounts

Annex I presents an overview of the status of global databases for SEEA accounts based on information provided by international organisations. The overview is structured in four tables covering: priority accounts currently prioritised for global data collection and database development (Table 1); priority accounts that are no longer prioritised or remain under assessment (Table 2); candidate priority accounts (Table 3); and other accounts (Table 4).

Table 1 Priority Accounts: Air Emissions accounts, Physical Energy Flow Accounts (PEFA) and Economy-Wide Material Flow accounts (EW-MFA)

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
AEA (annual)	Eurostat, OECD, UNSD	<u>Reported data:</u> EU, AUS, CAN, CHE, COL, CRI, IDN, ISL, JPN, KOR, MEX, NOR, NZL, SRB, TUR, UKR, USA <u>Estimated by IO:</u> USA	<u>Reported:</u> 1990-2024* <u>Estimated:</u> 1997-2021 (CO ₂ , CH ₄ , N ₂ O) <i>*Annual updates: Next update expected around Dec.2026</i>	ISIC Rev4 Households	Country reporting and OECD methodology to estimate accounts using UNFCCC data	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_ainah_r2, env_ac_aibrid_r2, env_ac_aeint_r2, env_ac_ainah_rd, env_ac_aibrid_rd OECD: https://data-explorer.oecd.org/ Air Emission Accounts UNSD: https://data.un.org/SdmxBrowser/start	Mature Based on Eurostat Manual and OECD Methodology (endorsed by SEEA-CF TC, currently methodology being updated)
Air transport emissions	OECD	<u>Global</u>	2013 – 2024		Automatic Dependent Surveillance-Broadcast (ADS-B) flight data	OECD: https://data-explorer.oecd.org/ Air transport emissions (experimental)	OECD Methodology and update
Maritime transport emissions	OECD	<u>Global</u>	2019 – 2026 March		Automatic Identification System (AIS) data	OECD: https://data-explorer.oecd.org/ Maritime transport CO ₂ emissions (experimental)	OECD Methodology and updates
PEFA	Eurostat, IEA, OECD, UNSD	<u>Reported data:</u> EU, ALB, ARG*, AZE*, AUS, CAN, CHE, CRI, IDN, ISL, MKD, NOR, PER, SRB, TUR, WSM, ZAF* <i>* Dissemination forthcoming</i>	2000-2023* <i>*Annual updates: Next update expected around Dec.2026</i>	ISIC Rev4 Households Energy products based on SIEC1.0	Country reporting	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_pefasu, env_ac_pefa04, env_ac_pefa05 OECD : https://data-explorer.oecd.org/ UNSD : https://data.un.org/SdmxBrowser/start	Mature SEEA CF , SEEA-Energy , Eurostat Manual
Air Transport energy use	OECD	<u>Global</u>	2019-2024		Automatic Dependent Surveillance-Broadcast (ADS-B) flight data	OECD: https://data-explorer.oecd.org/ Air transport energy use (experimental)	OECD Methodology

Annex I: Overview of the status of global databases for SEEA accounts

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
EW-MFA	Eurostat, OECD, UNEP (and UNEP IRP)	Global	1970-2024	Material groups (no ISIC breakdown)	Country reporting and international databases from Eurostat, UNEP IRP, (and OECD*), Global SDG Database	<p>UNEP I https://www.resourcepanel.org/global-material-flows-database</p> <p>OECD: https://data-explorer.oecd.org/ Material Flow accounts</p> <p>Eurostat: http://ec.europa.eu/eurostat/data/database, tables</p> <p>env_ac_mfa, env_ac_mfadpo, env_ac_mfab, env_ac_mfain, env_ac_rme, env_ac_rmeffd & others for derived indicators</p> <p>Global SDG Database (SDG indicators 8.4.1/12.2.1 and 8.4.2/12.2.2): https://unstats.un.org/sdgs/dataportal</p>	<p>Production-based: Mature Based on UNEP global manual (released in 2021 and revised in 2023) and Eurostat manual (2018)</p> <p>Demand-based: Refined methodology under development (OECD with Eurostat and UNEP IRP)</p> <p>Eurostat estimating material footprints for all EU countries; UNEP IRP estimating material footprint for the UN Member States</p>

Table 2 Water accounts and land accounts

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
Water (resources, use)	Eurostat, OECD, UNSD, UNEP, FAO	Selected countries depending on data availability (EU, OECD, other)	1980-2024 (limited availability for some variables and years)	ISIC industries (limited availability)	Country reporting on water statistics: OECD/Eurostat coordinated with UNSD/ UNEP (+ FAO Aquastat **, +UN-Habitat, WHO (wastewater))	OECD: https://data-explorer.oecd.org/ Water Accounts – assets, Water Accounts – supply and use	(SEEA water, SEEA CF, and SEEA water Technical note)
Land (cover)	EEA, OECD, FAO, UNSD	Global (countries, macro-regions)	1992-2023	Land cover classes (SEEA-CF)	ESA and Université Catholique de Louvain Geomatics – Climate Change Initiative - Land Cover (via FAO and OECD)	FAO: http://www.fao.org/faostat/en/#home :Land Cover Domain: http://www.fao.org/faostat/en/#data/LC OECD: https://data-explorer.oecd.org/ Land cover and land cover change https://doi.org/10.1787/441a7a6c-en (2024 edition, updated method)	Ongoing, not (yet) endorsed by UNCEEA http://fenixservices.fao.org/faostat/static/documents/LC/LC_e_2020.pdf

Note: At the 20th UNCEEA meeting in 2025, the committee agreed to discontinue the efforts to collect land cover accounts through a global questionnaire and further complete the feasibility study on physical water accounts (resources constraints permitting).

Annex I: Overview of the status of global databases for SEEA accounts

Table 3 Candidate priority accounts

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
Environmentally-related tax revenue (ERTR)	OECD, Eurostat	Selected countries depending on data availability (EU, OECD, other)	1995-2024	ISIC Rev4, Households Tax bases: energy, transport, pollution, resources. Domains: Total, air pollution, biodiversity, climate change, ocean, etc.	Country reporting: OECD/Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database Tables env_ac_tax, env_ac_taxener, env_ac_taxind2 OECD: https://data-explorer.oecd.org/ Environmentally related tax revenue	Based on Eurostat manual and OECD methodological guidelines
Environmental protection expenditure accounts (EPEA)	OECD, Eurostat	EU countries, CHE, GBR, ISL, KOR, MKD, NOR, SRB, TUR	1997-2023	Final and intermediate consumption, GFCF, imports, output, others. Institutional sector ISIC for some variables CEP (in Eurostat dissemination), CEPA (in OECD dissemination)	Country reporting, Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database tables env_ac_epea and sub tables OECD: https://data-explorer.oecd.org/	SEEA Central Framework Eurostat manual Ongoing COFOG revision

Table 4 Other accounts

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
Mineral & Energy resources - asset accounts	OECD	Currently covering 9 countries	1960-2025 (availability varies)	14 resources prioritized (same as World Bank)	Country reporting	OECD: https://data-explorer.oecd.org/ Mineral and Energy Resources	OECD Green Growth Working paper (2018)
Environmental Goods and Services	Eurostat	EU countries, CHE, ISL, MKD, NOR, SRB, TUR	2000-2023	Total, Ancillary, Market, non-market, own final-use ISIC CEPA and CReMA	Country reporting, Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_ac_egss1, env_ac_egss2, env_ac_egss3	SEEA Central Framework Eurostat manual Eurostat compilation guide
Environmental subsidies and similar transfers	Eurostat	EU countries (Not all), CHE, NOR	2011-2023	Institutional sector ISIC CEP	Country reporting, Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database , tables env_esst_gg, env_esst_ggcp Data on potentially environmentally damaging subsidies not published yet (pilot data collection) OECD: Regular data collection on government support for fossil fuels, fisheries, agriculture, industry	SEEA Central Framework Eurostat manual
Forest accounts	Eurostat	EU countries, BIH, CHE, GBR, MKD, NOR	2012-2023 (some countries back to 1986)		Country reporting, Eurostat	Eurostat: http://ec.europa.eu/eurostat/data/database , tables for_*	SEEA Central Framework Eurostat manual 2024
Ecosystem accounts (extent,	UNSD Eurostat	Global (ARIES)	1992-2022	ISIC Rev4 Households	Global datasets and models	https://seea.un.org/content/aries-for-seea	SEEA Ecosystem Accounting

Annex I: Overview of the status of global databases for SEEA accounts

Accounts	Agencies involved	Country coverage in IO databases	Time coverage	Classifications used	Data sources	Available databases/datasets	Status of methodology (compilation, estimation)
<i>condition (for forest), and select services currently available)</i>				SEEA CF Land cover interim classification IUCN Global Ecosystem Typology			Eurostat handbook (2026)

Annex II: Roadmap of planned activities under Area C (2026-2031)

Table 2. Roadmap of planned activities for Economy-Wide Material Flow Accounts (EW-MFA), H2 2026-2031

Account	Tasks	2026		2027		2028		2029		2030		2031	
		H2	H1	H2	H1	H2	H1	H2	H1	H2	H1	H2	
EW-MFA UNEP, Eurostat & OECD	Methodological development	[Active]											
	SEEA-CF update	[Active]											
	Material outflow estimation in the UNEP-IRP global material flow database	[Active]											
	GLORIA updates (Analytical database)	[Active]											
	UNEP-IRP global material flow database updates	[Active]											
	Preparation	[Active]											
	E-learning development	[Active]											
	Capacity building	[Active]											
	EW-MFA	[Active]											
	Global Footprint Tool	[Active]											
	Global Data Collection and Dissemination	[Active]											
	Global Data Collection (UNEP)	[Active]											
	Distribution of questionnaires	[Active]											
	Data Validation	[Active]											
Reporting results to the Global SDG database	[Active]												

Annex II: Roadmap of planned activities under Area C (2026-2031)

Table 3. Roadmap of planned activities for Environmental Protection Expenditure Accounts (EPEA) and Environmentally-related Tax Revenue (ERTR), H2 2026-2031

Account	Tasks	2026	2027		2028		2029		2030		2031		
		H2	H1	H2	H1	H2	H1	H2	H1	H2	H1	H2	
EPEA ERTR OECD, Eurostat & UNSD	Methodological development	[Activity spans from H2 2026 to H2 2031]											
	SEEA-CF update	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	COFOG revision	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Eurostat (2017) Handbook on EPEA update	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Eurostat (2024) Environmental taxes – A statistical guide update	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	OECD (2023) Methodological Guidelines for ERTR update	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Compilation Guide NEW	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Preparation	[Activity spans from H2 2026 to H2 2031]											
	Technical preparation (e.g. web platform for automated self-validation)	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Questionnaire	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Capacity Building	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Global Data Collection and Dissemination	[Activity spans from H2 2026 to H2 2031]											
	Pilot Action	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Global Data Collection	[Activity spans from H2 2026 to H2 2031]											
	Distribution of questionnaires	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
	Data Validation	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]	
Dissemination of results	[Activity in H2 2026]		[Activity in H1 2027]		[Activity in H2 2027]		[Activity in H1 2028]		[Activity in H2 2028]		[Activity in H1 2029]		

Annex III: Interim report on the new candidate SEEA priority accounts for the development of global databases

TABLE OF CONTENTS

1	Introduction.....	2
2	State of play	2
2.1	Environmentally related tax revenue	3
2.2	Environmental Protection Expenditure Accounts (EPEA)	5
3	Challenges for regular reporting in the near future.....	6
3.1	SEEA-CF update	6
3.2	COFOG update	7
3.3	Expenditure on mitigation, adaptation and biodiversity	7
4	Roadmap for the development of EPEA and ERTR Global Databases (2026–2031)	8
4.1	Methodological Development.....	9
4.2	Preparation.....	9
4.3	Development of global databases	10
5	Interim conclusions.....	11
6	References.....	11

1 INTRODUCTION

This report assesses the feasibility of developing global databases for Environmentally related taxes (aka Environmentally Related Tax Revenue -ERTR- account) and Environmental Protection Expenditure Account (EPEA). It responds to a request from experts convened at the 2025 Annual Meeting of the United Nations Committee of Experts on Environmental-Economic Accounting (UNCEEA), who suggested the potential inclusion of the following two accounts in the priority list⁵ for development of global databases under the System of Environmental-Economic Accounting (SEEA):

1. The *Environmentally Related Tax Revenue (ERTR) account* which categorises taxes based on their environmental relevance, with a breakdown by tax-base category (including energy, transport, pollution and resources) and ISIC economic activities (OECD 2023).
2. The *Environmental Protection Expenditure Account (EPEA)* that records the expenditure of households, corporations and general government on environmental protection (EP) services, including investment by market producers of EP services and expenditure on own-account EP activities (e.g. research and development, education and training activities). It also includes net transfers for EP to and from the rest of the world.

The UNCEEA has mandated its working group on Area C (on the development of Global Databases) to explore the feasibility of global data collection of these accounts.

To achieve this objective, this report seeks to:

- assess the current status of ERTR and EPEA compilation globally.
- identify institutional, structural, methodological and operational barriers to regular reporting on the global scale.
- identify opportunities to reduce the existing barriers to regular reporting.
- Considering the milestone represented by the endorsement of the SEEA CF update scheduled for early 2028, design a draft roadmap on possible preparatory activities such as potential updates of existing handbooks, capacity-building plans and other operational actions for the pre- and post-2028 periods.

Since the June 2025 UNCEEA annual meeting, the Working Group on Area C has convened four times, focusing on potential new priority accounts. These meetings covered (i) the current state of play and methodological considerations for ERTR and EPEA, including capacity and feasibility challenges; (ii) the scope and structure of the report, including data availability, feasibility and resource needs; (iii) ongoing methodological developments (e.g. Guidance Note C4); and (iv) roadmap for next steps. This report summarises the key discussion points from these meetings, complemented by desk research.

The remainder of this report is structured as follows: Section 2 provides an overview of the state of play, followed by the identification of potential operational barriers to regular reporting, which are addressed in Section 3. Section 4 presents a provisional roadmap. Section 5 concludes.

2 STATE OF PLAY

This section synthesises the latest evidence drawn from existing international data collections and the accumulated experience of international organisations such as the OECD, Eurostat, the IMF and the UNSD. It builds on their assessments of current data availability of ERTR and EPEA accounts and seeks to identify

⁵ The priority list, originally developed in 2016, comprises those accounts for which there is substantial users' demand, and which can be realistically compiled across countries.

areas that require further development to support the potential implementation of the new global data collection and related global databases.

Based on the 2025 Global Assessment, EPEA were compiled by 54 countries and ERTR by 47 countries. The assessment, however, does not differentiate between regular statistical production and experimental or one-off compilations. Overall, while ERTR accounts appear relatively mature, particularly in Europe, where environmental tax accounts have been collected since 2011, EPEA compilation remains highly technical and resource-intensive.

2.1 Environmentally related tax revenue

Both the OECD and Eurostat have recently issued statistical guidelines to support the compilation of harmonised and internationally comparable data on environmentally related tax revenue (see reference at the end of this document). Both sets of guidelines are grounded in the SEEA and are designed to ensure coherence with national and international statistical frameworks, including the System of National Accounts (SNA). The methodological approach builds on a harmonised statistical framework originally developed in 1997 through a joint collaboration between Eurostat, the European Commission's Directorate General for Environment (DG ENV) and Directorate General for Taxation and Customs Union (DG TAXUD), the OECD and the International Energy Agency (IEA).

Both guidelines classify taxes into four mutually exclusive tax base categories:

- Energy
- Transport
- Pollution
- Resources

In addition, in an effort to enhance methodological precision and improve comparability with policy information, the OECD further identifies greenhouse gas (GHG) emission taxes subdivided into two categories:

- Energy related GHG taxes, recorded under energy taxes
- Non-energy GHG taxes, such as those relating to agriculture or landfill emissions

The OECD also identifies four memo items, which do not affect total revenue figures but increase the policy relevance of the accounts:

- (i) certain land taxes,
- (ii) taxes on oil and natural gas extraction,
- (iii) taxes on the resource rent, and
- (iv) elevated VAT levied on environmentally related tax bases.

Both the OECD and Eurostat guidelines provide explicit instructions regarding the treatment of revenue from emission permits under cap-and-trade schemes. Both frameworks also include a breakdown of revenue by industrial activity, harmonised with ISIC/NACE classifications.

In addition to ERTR accounts, the OECD also collects instrument-level data from countries, classifies them by 22 environmental domains (including biodiversity, the circular economy, and climate mitigation) and publishes aggregates by country, year, domain (ERTR statistics). Note that while the four ERTR tax base categories are mutually exclusive, the 22 environmental domains are not; a single tax instrument may therefore be allocated to multiple domains.

The two organisations also operate a fully harmonised joint OECD–Eurostat questionnaire.

Eurostat has collected ERTR annual accounts since 2013 from the European Statistical System (ESS) whereas the OECD has started a systematic biennial data collection since 2019.

Eurostat collects data from the ESS partner countries using an empty questionnaire. The OECD disseminates its questionnaire to 47 countries, including countries in the European Statistical System (ESS), 12 OECD countries outside the ESS and partners. For the ESS countries, the OECD pre-compiles the questionnaires

with data from Eurostat and adds the memo items as well as the additional breakdown (e.g., separation of energy vs. non-energy GHG taxes).

All in all, the 2023 data collection campaign yielded:

- 26 ESS countries reported to the OECD (and possibly more to Eurostat),
- 9 EES countries submitted additional information exclusively to the OECD,
- 2 non-ESS countries reported to the OECD.

2.1.1 Eurostat experience with ERTR

ESS countries have extensive experience in compiling environmental taxes. These were among the first environmental accounts produced within the EU (from 2011) owing to their feasibility and reliance on established tax lists within national accounts. When national accounts are well developed, applying an environmental tagging system enables relatively straightforward identification of environmentally related taxes. Consequently, ERTR accounts can be regarded as a “low-hanging fruit” within countries with well-developed national accounts and tax systems.

No significant methodological changes to environmental tax accounts are expected in the forthcoming update of the SEEA Central Framework, ensuring stability in the current approach.

2.1.2 OECD experience with ERTR

Experience gained through collection of ERTR statistics and accounts has highlighted several key lessons:

1. **Data quality is highly sensitive to the level of detail required.**
Micro-level tax data (instrument level) necessitate intensive review and close engagement with countries, but yield strong international comparability.
2. **ISIC disaggregation is the principal challenge.**
There is no agreed international guidance on methodologies, supporting data sources or default allocation ratios.
3. **A data collection is technically feasible.**
The OECD’s PINE database online reporting platform used for collecting policy instrument microdata from 140+ countries can also support collection of ERTR accounts.
Excel templates for ERTR accounts are fully developed and ready for use.
4. **Existing ERTR statistics could support estimation of ERTR accounts in countries unable to compile them independently.**
With coverage exceeding 140 countries, tiered estimation methods could be developed.
5. **Potential to apply disaggregation by environmental domains.**
This would further enhance the relevance of ERTR accounts for biodiversity, circular economy and climate mitigation policy analysis.

Illustrative analytical findings show that

- Between 2000 and 2023, only few countries increased environmentally related taxes faster than labour taxes, indicating limited progress towards shifting the tax burden from labour to environmental degradation. ERTR statistics and accounts are key to inform green fiscal reforms.
- Structural asymmetries exist in countries (based on data for 17 countries): (i) sectors such as electricity, gas, agriculture, forestry and fishing receive high environmental subsidies and pay low

environment-related taxes; (ii) households and transport bear a larger tax burden while receiving fewer subsidies. This indicates scope for improving coherence between taxes and subsidies.

2.1.3 UNSD experience with ERTR

UNSD does not currently collect environmental tax data.

2.2 Environmental Protection Expenditure Accounts (EPEA)

EPEA measure the economic resources devoted to prevention, reduction, and elimination of pollution and any other degradation of the environment.

National expenditure on environmental protection (NEEP) measures the resources devoted by resident units, in a given period, for protecting the environment. It is calculated as a sum of final and intermediate consumption, gross fixed capital formation and net transfers to and from the rest of the world.

Eurostat regularly collects EPEA on an annual basis since 2018, whereas the OECD runs a data collection every two years since 2019. The OECD and Eurostat questionnaires are fully harmonised. The classification has seen some important developments: while CEPA (Classification of EP Activities) was originally used with some CReMA (resource management) categories added in 2021 (only on voluntary basis), the classification of environmental purposes (CEP) has replaced both CEPA and CReMA in 2025 data collection.

2.2.1 Eurostat experience with EPEA

EPEA compilation is significantly more challenging than environmental tax accounts in ESS countries. Eurostat has achieved regular reporting across Europe through substantial capacity building, including training, help desk support and ongoing technical assistance.

2.2.2 OECD experience with EPEA

The OECD has collected environmental protection expenditure data since 1996, and adopted the EPEA framework in 2019.

The transition to EPEA required a conceptual shift from recording *actual outlays* to recording *production and use of environmental protection services*, enabling comparison with value added.

Transition to new and updated classifications

Until 2021, EPEA used the CEPA classification exclusively. From 2023 onwards, the OECD aligned with Eurostat by incorporating into the data collection questionnaire some specific Resource Management (RM) domains, which Eurostat had introduced starting with the 2020 data collection. It is worth noting that some experts confine the scope of EPEA to environmental protection alone while others extend it to include resource management as well. The inclusion of certain specific resource management domains, exclusively for voluntary data reporting, in the questionnaire used for EPEA data collection was a practical choice aimed at addressing policy demands on specific topics.

The new CEP (merging CEPA and CReMA classifications) is now the internationally agreed classification framework. Eurostat has introduced CEP classification in 2025 data collection, and the first OECD data collection based on the CEP took place in autumn 2025.

Anticipated challenges

- CEP's broader scope created reporting challenges.
- COFOG mapping is now weaker for CEPA correspondence does not fully carry over to CEP.
- Ongoing COFOG revision creates uncertainty regarding future compatibility.

Policy applications and current limitations

EPEA benefit from full coherence with national accounts and can be related to GDP. However, national totals exist only for a limited group of countries, mostly European. Interpretation requires caution as EPEA record information on the production, use and financing of environmental protection activities within the national accounts framework, rather than simply measuring amounts spent on environmental protection (For this reason some experts argue that the term (EPEA) may be confusing for users and that renaming should therefore be considered.

Data availability is far stronger for Europe than for non-European OECD members. Several OECD countries currently do not supply EPEA data at all.

2.2.3 IMF experience under the G20 Data Gaps Initiative

Under Recommendations 6 and 7 of the DGI, participating countries are expected to contribute to the development of:

1. Indicators on climate-sustaining and climate-damaging subsidies; and
2. Indicators on climate-related expenditures (mitigation and adaptation).

The IMF has drafted concept notes, templates and initial methodologies and has circulated these for consultation. Countries are piloting the templates and producing experimental estimates.

Submissions:

- 13 countries working on climate-related subsidies;
- 12 countries working on climate-related expenditure.

Next steps include finalising technical notes, refining templates, coordinating with the SEEA revision process, and reflecting findings in the next DGI progress report.

2.2.4 UNSD experience

UNSD does not currently collect environmental protection expenditure data.

3 CHALLENGES FOR REGULAR REPORTING IN THE NEAR FUTURE

The current situation depicted above is likely to change significantly in the coming years due to the SEEA Central Framework update and the COFOG classification revision process currently underway, both expected to be finalised in 2028. While the SEEA update may have implications for the structure and compilation of both EPEA and ERTR, the COFOG revision will affect EPEA only. Together, these processes may require the identification of new data sources and the development of revised estimation methodologies, including for countries that currently compile and report these accounts.

3.1 SEEA-CF update

Discussions are ongoing on the possible further development of SEEA expenditure accounting frameworks beyond the traditional focus on EP activities covered by EPEA. Related work considers how expenditures associated with resource management, the circular economy, climate change mitigation (CCM), and climate change adaptation (CCA) could be more systematically reflected in accounting and classification frameworks. These discussions are closely linked to broader revisions of international standards and classifications, including the ongoing review of the COFOG.

To address the risk of significantly underestimating the scope of climate action, the SEEA Central Framework applies the concept of environmental purpose consistently across activities, products and

expenditures, with explicit recognition of transactions that have secondary environmental purposes, alongside those with a primary environmental purpose.

The updated SEEA Central Framework will embed these developments within an integrated accounting framework, which serves as the backbone of the revised system of monetary environmental accounts. This framework is structured as a coherent sequence of Supply tables, Use tables, Production accounts and Expenditure accounts, fully aligned with the SNA.

3.2 COFOG update

Division 05 (Environmental protection) in COFOG 1999 does not fully capture the extent of environmentally relevant government expenditure. Its structure, which provided the basis for the development of CEPA framework, focuses primarily on pollution prevention and control, and thus no longer reflects contemporary environmental policy priorities. Moreover, subsequent developments in frameworks such as the CEP, the SEEA-CF, and international reporting requirements related to climate change and biodiversity have highlighted limitations in the current COFOG and provide further motivation for its revision.

In the current structure, climate change mitigation is treated within pollution abatement (05.3), making it difficult to clearly identify and aggregate climate-related expenditure, while climate change adaptation is not explicitly covered. More broadly, Division 05 largely excludes or marginalises major areas of current government intervention to address climate change, including renewable energy and the management of natural resources such as forests, water and materials, which remain predominantly classified under Division 04 (Economic affairs).

As a result, environmentally relevant government expenditure is likely under-captured in the current COFOG, poorly aligned with how governments design and organise environmental and climate policies, and difficult to compare internationally, as reflected in substantial cross-country variation and, in some cases, negligible reporting under Division 05.

The objective of the ongoing revision is therefore a pragmatic evolution of COFOG that, while preserving its purpose-based foundation, improves the visibility, comparability and policy relevance of environmental and climate-related government expenditure. The emerging direction emphasises greater granularity and systematic disaggregation, rather than wholesale reclassification, as a means of addressing multi-purpose expenditures while maintaining conceptual consistency.

This work is carried out by TT-COFOG Working Group B (Environment) of the UN Committee on International Statistical Classifications (UNCEIS), in close coordination with TT-COFOG Working Group E on primary and secondary purpose, the SEEA-CF revision process, and Eurostat's Classification of Environmental Purposes (CEP).

3.3 Expenditure on mitigation, adaptation and biodiversity

The UNCEEA indicated the need to examine how expenditure on climate change mitigation, adaptation, and biodiversity might be separated out. While expenditure on biodiversity should already be integrated into EPEA through CEP categories, singling out climate mitigation from adaptation appears particularly challenging from a methodological perspective. This issue is being addressed in the context of the ongoing update of the SEEA Central Framework.

A Guidance Note (labelled as C5) has been developed to support the integration of climate change mitigation and adaptation expenditure into the SEEA Central Framework. Its development is driven by the recognition that existing approaches to measuring climate-related expenditure—such as budget tagging, Rio markers and green finance frameworks—are fragmented, thereby undermining international comparability and

conceptual coherence. Anchored in the IPCC definitions of mitigation and adaptation, the Guidance Note emphasises the need to agree on clear, operational definitions of related expenditures that explicitly accommodate both primary and secondary purposes. A major conceptual challenge arises from the fact that many activities, including building insulation and mangrove restoration, contribute simultaneously to mitigation and adaptation, resulting in inherent overlap. Consequently, mitigation and adaptation expenditure accounts are generally not additive, unless mechanisms such as distinct categories for dual-purpose activities or secondary-purpose tagging are introduced. To enable consistent identification and measurement, the Guidance Note highlights the importance of developing detailed technical lists of relevant products and activities. Although existing classifications and frameworks—such as the CEP, OECD DAC climate markers, the Global - Disaster-Related Statistics Framework (G-DRSF) and IMF DGI templates—provide useful reference points, they remain incomplete, particularly with respect to adaptation. Finally, the Guidance Note recommends a supply-use table-based approach to ensure internal consistency, while acknowledging the significant data requirements and further methodological development that this approach entails.

Eurostat has begun piloting a specialised data collection on climate change mitigation investments, with implementation starting in 2025. Notably, around half of EU Member States opted out of the first year of the pilot, citing limited statistical readiness and capacity constraints. In addition, the methodological approach applied in this pilot may require further revision once the updated SEEA Central Framework is fully finalised, to ensure conceptual alignment and long-term consistency.

4 ROADMAP FOR THE DEVELOPMENT OF EPEA AND ERTR GLOBAL DATABASES (2026–2031)

The roadmap (part of [Annex II](#)) outlines a coordinated multi-annual work programme for the possible development of global databases for two candidate accounts proposed to become SEEA priority accounts: the Environmental Protection Expenditure Account (EPEA) and the Environmentally Related Tax Revenue (ERTR) account.

The roadmap covers activities for the period 2026–2031 that need to be undertaken for a potential development of a global database based on a questionnaire. It follows a sequenced, results-oriented approach, structured around a set of inter-linked work streams progressing from methodological consolidation to regular global data collection and dissemination (see Table 1 below). These activities are envisaged to be carried out in coordinated and joint manner across relevant, and interested, international and regional organizations.

Table 1 Possible roadmap towards the implementation of global databases for EPEA and ERTR, (2026-2031)

Account	Tasks	2026		2027		2028		2029		2030		2031	
		H2	H1	H2	H1	H2	H1	H2	H1	H2	H1	H2	
EPEA ERTR OECD, Eurostat & UNSD	Methodological development	[Shaded]											
	SEEA-CF update	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	COFOG revision	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Eurostat (2017) Handbook on EPEA update	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Eurostat (2024) Environmental taxes – A statistical guide update	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	OECD (2023) Methodological Guidelines for ERTR update	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Compilation Guide NEW	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Preparation	[Shaded]											
	Technical preparation (e.g. web platform for automated self-validation)	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Questionnaire	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Capacity Building	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Global Data Collection and Dissemination	[Shaded]											
	Pilot Action	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Global Data Collection	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Distribution of questionnaires	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Data Validation	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Dissemination of results	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	
	Gap filling	[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]		[Shaded]	

4.1 Methodological Development

The initial phase focuses on the completion of the SEEA Central Framework update and the finalisation of the COFOG revision, to ensure consistency with the evolving international statistical framework. Building on these updated standards, the revision and alignment of existing compilation guidance may be required, including the:

- Eurostat Handbook on EPEA (2017),
- Eurostat Environmental Taxes – Statistical Guide (2024),
- OECD Methodological Guidelines for ERTR (2023).

Alternatively, or complementary to this approach, a new integrated global compilation guide for EPEA and ERTR may be developed to ensure conceptual coherence and full alignment with revised international standards.

4.2 Preparation

4.2.1 Operational and technical preparation

To support the efficient implementation of potential global data collections for EPEA and ERTR, appropriate technical solutions for reporting and validation will be considered.

The preparation phase could concentrate on establishing the operational and technical conditions required for efficient global data collection.

A key priority is the development of appropriate IT solutions, including the adaptation and further development of existing data collection and validation tools currently used by participating international organisations (IOs). This approach aims to address limitations of current Excel-based pre-validation systems that rely on embedded VBA code and may be affected by stringent security policies within National Statistical Offices (NSOs) and International Organisations.

Subject to organisational requirements and available resources, platform-based solutions drawing on modern programming packages, could be developed to enable countries to upload completed reporting tables and receive immediate automated feedback from preliminary validation checks.

In parallel, the preparation phase includes the development of new, harmonised questionnaires templates for EPEA and ERTR. These questionnaires templates will reflect:

- updated SEEA-CF;
- new and revised classifications, including ISIC Rev. 5, and CEP, where relevant;
- lessons learned from previous regional and global data collections.

4.2.2 Capacity building

A dedicated capacity-building phase will support countries in understanding and applying the updated methodology, classifications, questionnaires and IT tools. This phase will address both conceptual and practical compilation challenges and could include the development of guidance materials, such as video tutorials, that countries can consult according to their needs.

At the same time, International Organisations' internal capacities and systems will need to be scaled up and adapted to support the new infrastructure, validation processes and the expanded scope of reporting.

4.3 Development of global databases

A phased approach to data collection is envisaged. Priority should be given to the collection of data compiled at national level, including the development of a validation process to ensure consistency with internationally agreed statistical standards. In this context, and prior to launching a full-scale global data collection, it would be essential to conduct pilot exercises to test feasibility, assess data quality, and identify any remaining methodological and operational issues. As a second-best option, the possibility of centralised estimation by international organisations could be considered, with the objective of filling remaining data gaps and improving global coverage.

4.3.1 Pilot implementation

Prior to full implementation, pilot actions and targeted data collection exercises will be conducted to test feasibility, assess data quality and identify remaining conceptual or operational challenges. The results of these pilots will feed back into further refinements of:

- guidance material,
- questionnaires,
- validation tools and procedures.

4.3.2 Global data collection

Following successful pilot phases, the programme will transition to a global data collection stage, enabling broad country participation and ensuring international comparability of EPEA and ERTR accounts. This phase will mark the beginning of regular annual reporting cycles, starting with the dissemination of questionnaire templates, followed by data collection, validation and quality assurance, ensuring robustness, transparency and analytical soundness of the collected data.

Once validated, results will be disseminated through global databases, supporting environmental-economic analysis and evidence-based policymaking. The experience gained from each cycle will inform subsequent rounds of data collection, enabling continuous improvement of methodologies, tools and processes.

4.3.3 Gap filling

Experience from existing priority accounts suggests the need for the development, by international organisations, of a methodology to fill data gaps for countries not able to report the requested data. This phase could be highly demanding in terms of human resources, and may be either data-intensive where relevant data exist, or face challenges in the absence of robust underlying data. As a result, activities in this area should start as soon as the methodological framework (SEEA-CF and COFOG) is finalised, provided that the required resources are made available. An estimation of the required resources could be made available at a later stage.

5 INTERIM CONCLUSIONS

In the current context, ERTR appears to be a more feasible starting point for the global data collection than EPEA. Robust methodological guidelines are already in place, and existing data collections cover countries of the European Statistical System (ESS) and the OECD, with potential for extension to the remaining countries. Cooperation with UNSD and the IMF could be strengthened to ensure broader coverage beyond ESS and OECD members.

By contrast, the compilation of EPEA accounts currently exhibits significant cross-country disparities, particularly outside the ESS, making the establishment of a global data collection more challenging. Although there are opportunities to progressively narrow these gaps—by supporting more countries in initiating compilation and moving towards global databases—the underlying methodological framework, including the SEEA Central Framework, and the COFOG, are undergoing updates, together with the forthcoming implementation of the 2025 SNA, thereby reshaping the accounting landscape.

In this context, **it appears advisable to postpone the establishment of a global ERTR/EPEA data collection until these revision processes are completed.** In the interim, resources could be directed towards methodological work and technical preparation, as set out in the proposed roadmap.

6 REFERENCES

Eurostat (2024) Environmental taxes – A statistical guide 2024 edition [https://doi: 10.2785/730717](https://doi.org/10.2785/730717)

OECD (2023), Methodological Guidelines for Environmentally Related Tax Revenue Accounts, OECD Publishing, Paris, <https://doi.org/10.1787/d752d120-en>.

Hass, J. and others (2026). SEEA Central Framework Update: Issue C.5 – Climate change mitigation and climate change adaptation expenditure (Guidance Note for Global Consultation, February 2026). United Nations, New York, https://seea.un.org/sites/seea.un.org/files/gn_c5_gc.pdf