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Analysis of market based instruments for the environment

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SEEA Volume 3: Application and extensions Taxes and environmentally related transfers

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Outline

- 1. Description
 - highlight the key indicators and present examples of tables or graphs.
- 2. Policy and analytical relevance
- 3. Overview of steps and data requirements
- 4. Links to relevant technical advice / theory and links to specific examples.

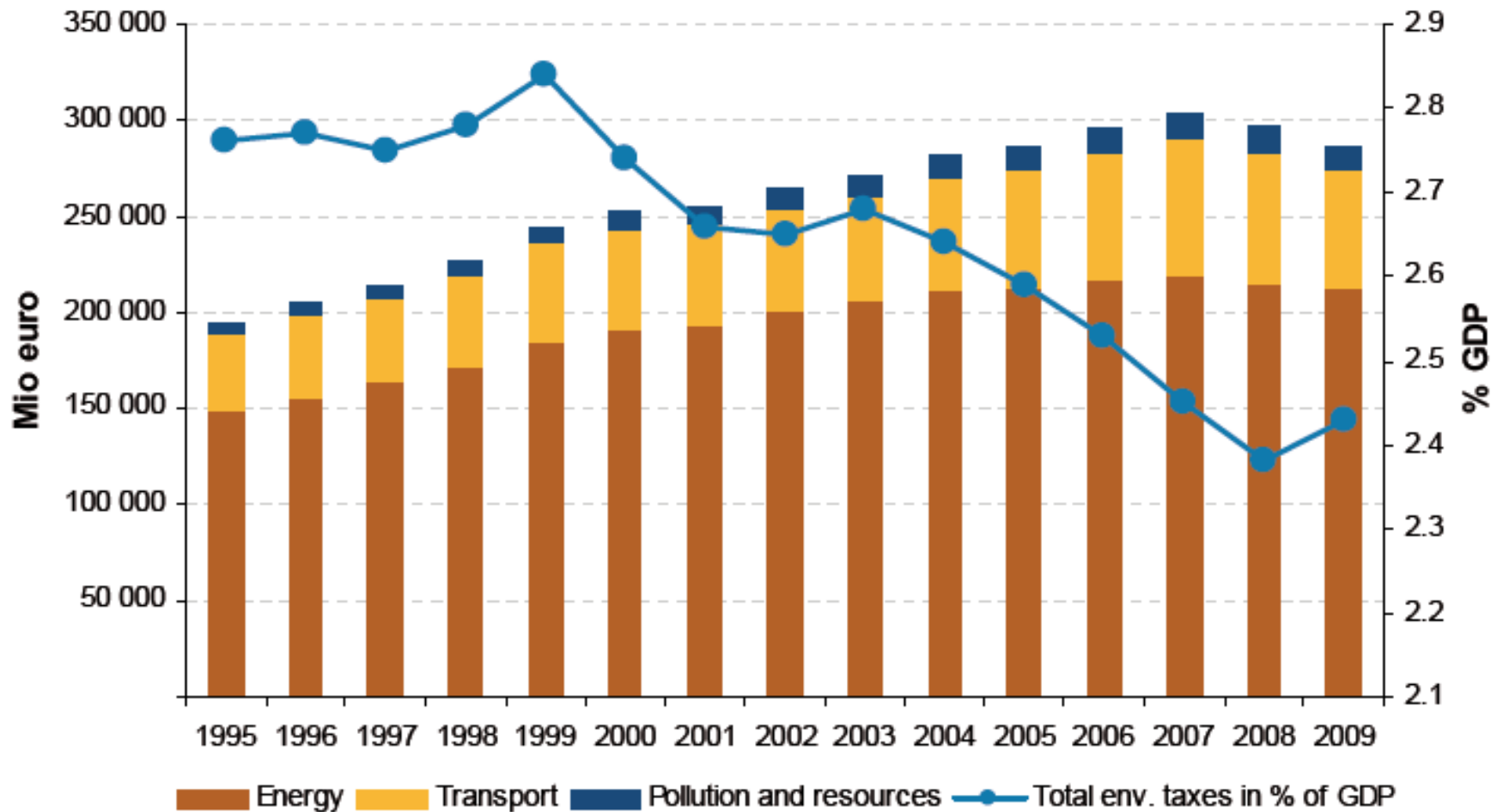


Environmental Taxes

- There are a range of countries around the world which have implemented environmental taxes. It is important to understand the use of the taxes, their social implications and their impact on the environment.
- §4.150 of the SEEA central framework 2012 define an environmental tax as **a tax whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific, negative impact on the environment.**

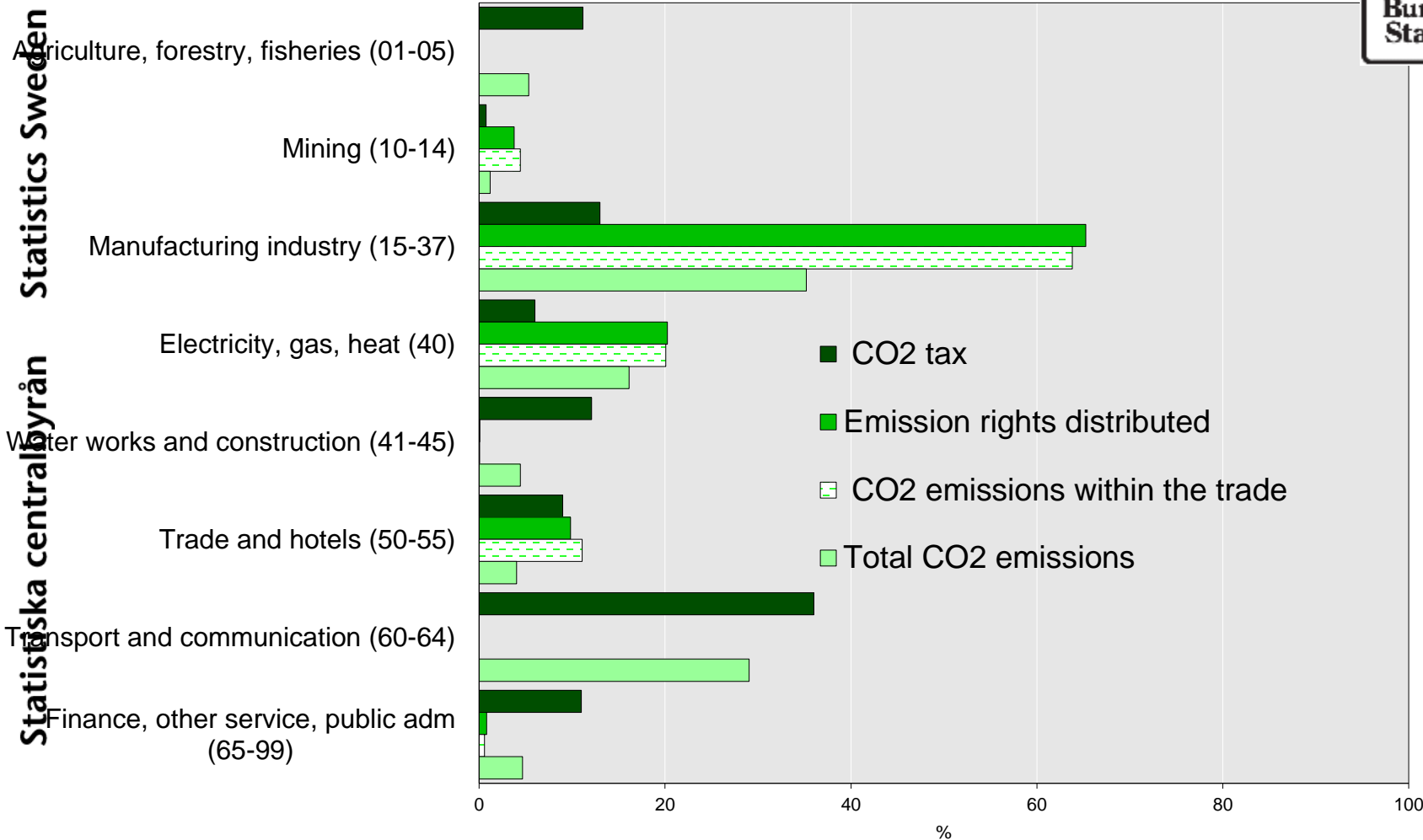


Environmental tax revenue by type, EU-27, 1995-2009 (EUR and % GDP)





Distribution of CO2 tax revenues, emissions rights, CO2 emissions covered by the trading scheme and total CO2 emissions in Sweden by Industry (NACE)



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Other environmental related transfers

Tables showing

Implicit subsidies Environmental
motivated transfers

Environmentally damaging subsidies

from Australia, Netherlands and Denmark



Policy and analytical relevance

- The G20 leaders in 2009 agreed to phase out subsidies that “encourage wasteful consumption, reduce our energy security, impede investment in clean energy sources and undermine efforts to deal with the threat of climate change”.
- OECD and IEA are contributing to the follow-up on this commitment by the G20 (see e.g. Inventory of Estimated Budgetary Support and Tax Expenditures For Fossil Fuels, 2011).



Overview of steps and data requirements



- Cross classify National Accounts data on subsidies, social benefits, transfers etc. to environmental purpose;
- An analysis of government budget lines and/or annual statements (realizations) of relevant government agencies;
- Micro data concerning actual payments of transfers





Thank you!
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