

Environmental taxes and subsidies in the environmental accounts *- some results and learnings*

- Previous projects in the area
- Definitions and data
- Some results and possible analyses
 - Environmental taxes
 - Environmental subsidies
 - Environmentally harmful subsidies

Earlier projects

- Two reports:

In 2000:

Environmental taxes and environmentally harmful subsidies

In 2003:

Environmental subsidies – a review of subsidies in Sweden between 1993 and 2000.

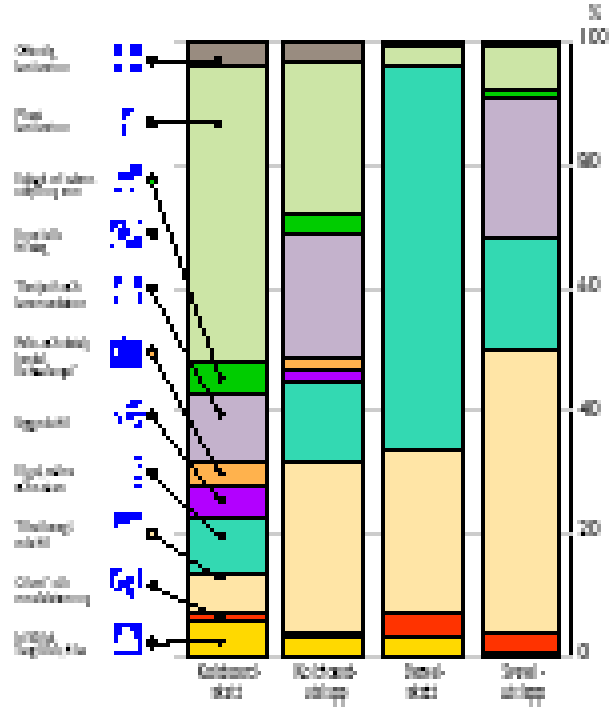
To be downloaded at www.scb.se/mi1202



MILJÖRÄKENSKAPER

Rapport 2000:3

Miljöskatter och miljöskadliga subventioner



Environmental taxes and environmentally harmful subsidies

- Identify taxes in Sweden that came under the OECD and EUROSTAT definition

- Definition by OECD/Eurostat:

“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.”

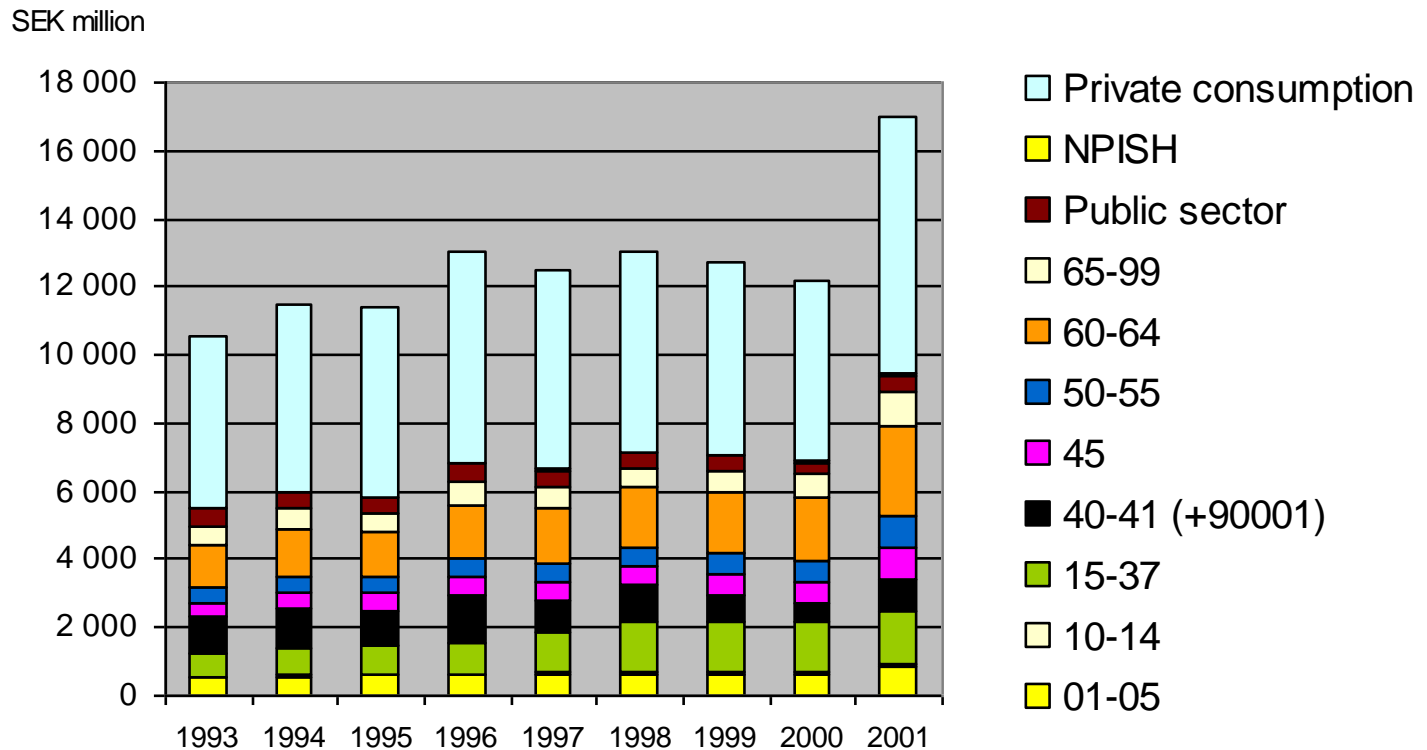
- Energy taxes
- Transport taxes
- Pollution taxes
- Resource taxes

- Allocate environmental taxes by industry

→ Proved easy to follow



CO2 tax, 1993 - 2001





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Rapport 2003:4

Environmental subsidies

– a review of subsidies in Sweden
between 1993 and 2000



Environmental subsidies – a review of subsidies in Sweden between 1993-2000

- To identify and document the subsidies in Sweden that can be defined as environmental subsidies
- To find definitions suitable not only for this report but also for the future work on environmental subsidies, internationally as well as in Sweden
- To develop the environmental accounts further by including data on environmental subsidies



Definitions - subsidies

- No universally accepted definition of a **subsidy** today!
 - Narrow definition in the System of national accounts, not including for ex investment subsidies
 - OECD definition: Include all measures
- **Environmentally motivated subsidy**: determined by the motive of the subsidy, according to OECD (Database*)
- **Environmentally harmful subsidies**: No harmonised definition

→ **Not so easy to follow definitions and collect data**

* <http://autoeval.com/>

→ <http://autoeval.com/eea/index.htm>

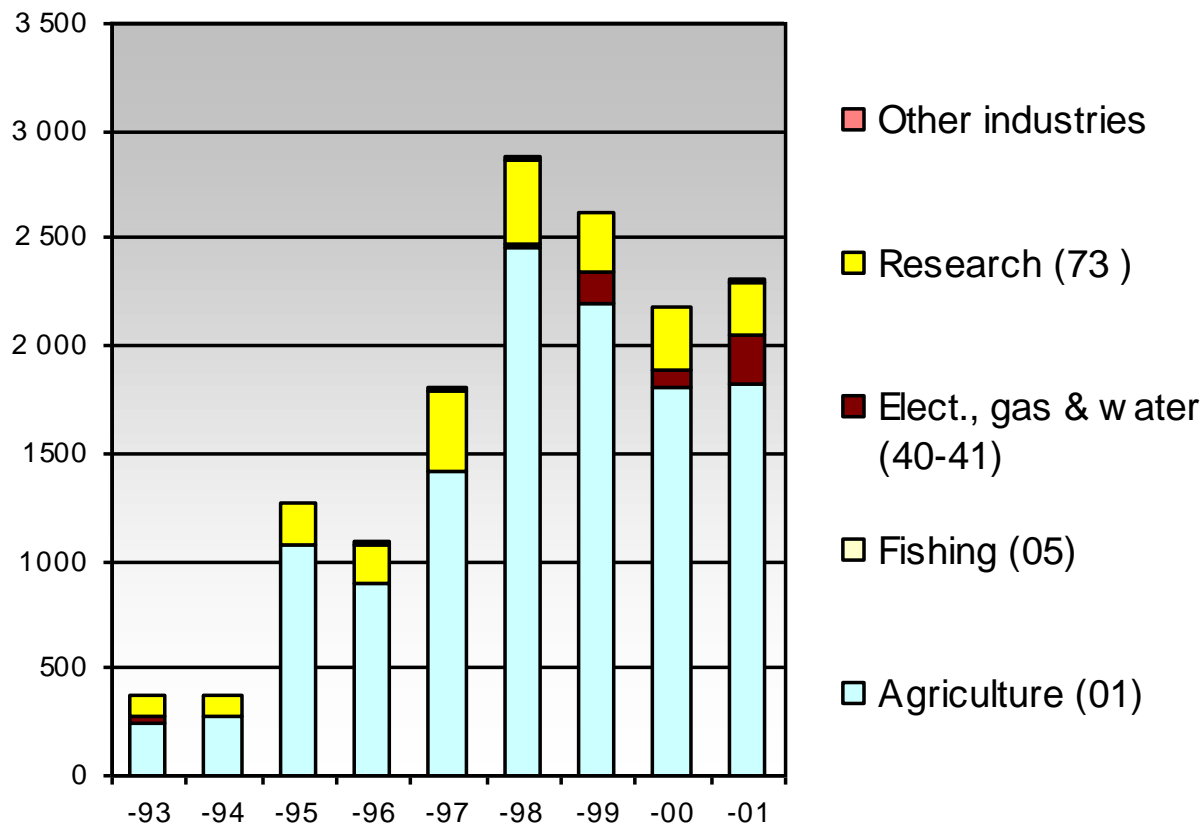


Environmental subsidies by industry

- SNA subsidies

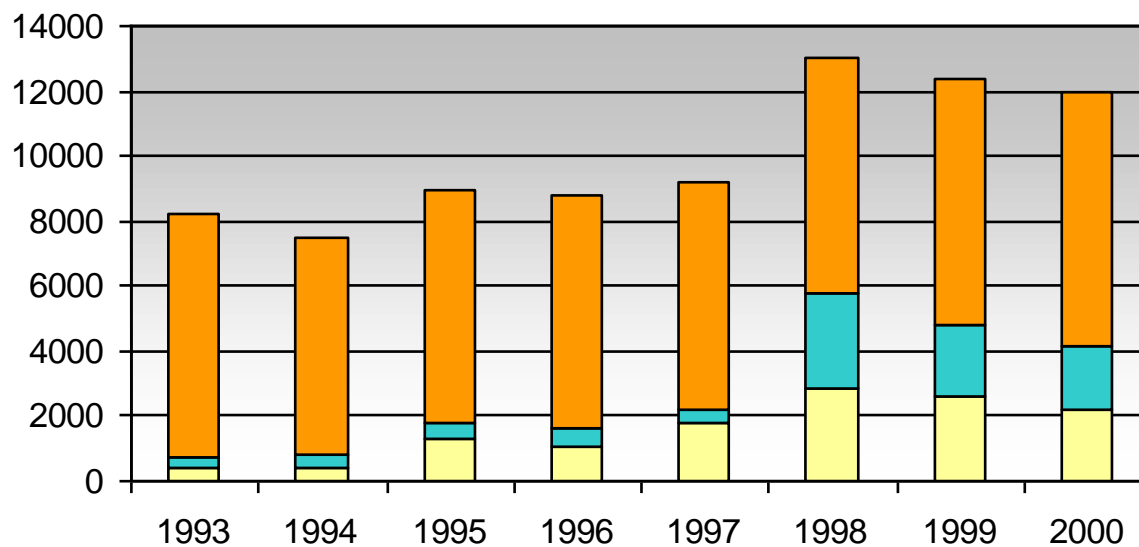


SEK million



”Good” environmental subsidies - effect with different definitions

SEK million



- Environmental subsidies for public transportation and railways
- Environmentally motivated investment subsidies
- Environmentally motivated SNA-subsidies, from the national accounts

Comparison - Denmark and Sweden (SNA-subsidies)

- Including subsidies to public transportation and railways

