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](http://www.scb.se/mi1202)
Miljöskatter och miljöskadliga subventioner

Rapport 2000:3
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

[Diagram showing the evolution of CO2 tax from 1993 to 2001, with four categories: Private consumption, NPISH, Public sector, and different age brackets (65-99, 60-64, 50-55, 45, 40-41, 15-37, 10-14, 01-05).]
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

Environmental subsidies by industry
- SNA subsidies

SEK million

- Other industries
- Research (73)
- Elect., gas & water (40-41)
- Fishing (05)
- Agriculture (01)
"Good" environmental subsidies - effect with different definitions

- 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

![Bar chart showing resource-related, pollution-related, energy-related, and transport-related subsidies for Denmark (DK) and Sweden (SE) from 1997 to 2000.](chart.png)