Conclusions

• SEEA framework provides a good starting point for compilation of indirect transfers.
• Estimates depend on the reference price with the revenue foregone method.
• Internationally agreed reference price is needed for estimating comparable results.
• ECR is a possible way forward, focusing on the actual price.

Questions for discussion

• Whether to count diesel and gasoline tax gap as an indirect subsidy?
• How to ensure harmonized coverage and benchmarks?
• Which type of indicators would be best to make cross country comparisons?
• How to report emission trading permits?
• Going beyond fossil fuels how to account for bio-based fuels when estimating indirect transfers?