DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
STATISTICS DIVISION
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System of Environmental Economic Accounting

SEEA Central Framework 2028 update

Draft Guidance Note: Issue C.3 "Extending the scope of environmental activities"

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1. Introduction

1. The System of Environmental-Economic Accounting—Central Framework (SEEA-CF)[1] describes the interactions between the economy and the environment, and the stocks and changes in stocks of environmental assets. SEEA-CF §4.1 states that: "An important component of environmental-economic accounting is the recording of **transactions in monetary terms between economic units that may be considered environmental**. Generally, these transactions concern activity undertaken to preserve and protect the environment. Further, there are a range of transactions, such as taxes and subsidies, that reflect efforts by governments, on behalf of society, to influence the behavior of producers and consumers with respect to the environment".
2. The SEEA-CF defines the scope of environmental activities as economic activities whose primary purpose is to reduce or eliminate pressures on the environment (environmental protection activities) or to make more efficient use of natural resources (resource management activities). In particular, ***environmental protection activities*** are defined as those activities whose primary purpose is the prevention, reduction and elimination of pollution and other forms of degradation of the environment (SEEA-CF §4.12) and ***resource management activities*** as those activities whose primary purpose is preserving and maintaining the stock of natural resources and hence safeguarding against depletion ((SEEA-CF §4.13). The environmental activities included in the SEEA scope are sub-group of the productive activities as in the System of National Accounts (SNA 2008 and SNA 2025).
3. Since 2012 the demand for information on environment has largely increased both in terms of granularity of information already available and of coverage of additional environmental phenomena and policy areas. The evidence of this need is the proliferation of various ad hoc initiatives, aiming for standardization, including government budget tagging.
4. The SEEA-CF research agenda already foresaw an extension of the scope of environmental activities over a decade ago: "The SEEA Central Framework limits the scope of economic activities considered to be environmental to environmental protection and resource management activity. However, it is recognized that there are a few other economic activities that are related to the environment which may be of particular interest for policy and analytical purposes (see sect. 4.2). A specific set of activities encompasses efforts to minimize the impact of natural hazards (such as floods, cyclones and bush fires) and efforts to mitigate, or adapt to, the effects of climate change." (SEEA-CF, Annex II, §A2.19).
5. In addition to the topics mentioned in the research agenda (climate change mitigation, adaptation and activities to minimize the impact of natural hazards), other examples based on policy makers' demand can be considered, e.g. circular economy, sustainable finance, bioeconomy, potential environmentally damaging subsidies, sustainable tourism, bioeconomy, etc.
6. Therefore, this research item C3 focuses on the extended scope of SEEA and related concepts and definitions. This raises two relevant points: how to categorize and how to operationalize the different policy topics?

[1] It was adopted as an international standard by the United Nations Statistical Commission at its forty-third session in March 2012.

7. The approach already established in the SEEA-CF leads the way. Currently the SEEA-CF environmental activities cover activities that are environmentally friendly and/or support environmental sustainability, and thus they can be considered as belonging to a "*green"* part of the economy, called green area in this GN. SEEA CF also includes, separately, provisions for specific transactions that are environmentally unfriendly, or related to a "*brown"* area (this is the case of environmental taxes, which are taxes on depletion of natural resources, pollution, etc.).

8. The new policy topics proposed for the extension of SEEA-CF scope fit with this categorization. Indeed, circular economy and climate change mitigation belong to the *green* area: they include activities driven by environmental safeguard. On their side, potential environmentally damaging subsidies are part of *brown* area, i.e. part of an area where negative returns on the environment are evaluated. Moreover, this GN proposes a third '*grey'* area for which the environment is a driver creating impacts in the economy and society (which is the other way around to the green and brown areas). The grey area would include activities that are not driven by the environment like in the case of *green*, but are not harmful for the environment either (see Figure 1).

Figure 1 – Categorisation of policy topics proposed for SEEA-CF

Green (Positive)	Grey (or Neutral)	Brown (negative)
- Environmental Protection	- Climate Change Adaptation	-Environmental taxes
- Resource Management	- Disaster risk reduction	- Potential environmentally damaging subsidies
- Climate Change Mitigation	- Sustainable tourism	
- Circular Economy	- Bioeconomy	

9. Different approaches are used so far to identify activities/transactions related to green and brown areas. The *green* activities are identified within SEEA_CF 2012 using a purpose-based approach, i.e. the concept of primary environmental purpose (§§ 4.12 - 4.13). Differently, the identification of environmental taxes is based on the tax base, that need to be a physical unit (or a proxy of it) of something that has a proven, specific, negative impact on the environment (§ 4.150, SEEA-CF).

10. This guidance note proposes to keep different approaches for green and brown areas, as well as for grey area. In particular, the operationalization of the green/grey/brown areas and related policy topics is addressed in the next section. This note uses the term 'area' with reference to the three big parts of the economy, and uses the term 'policy topics' or 'topics' for the items included under the three areas.

11. It's worth noting that topics specifically addressed in other group C guidance notes, will not be dealt with in the current guidance note. This guidance note examines the extension of the scope delineated in 2012 SEEA-CF but does not envisage neither the extension in terms of environmental purposes (primary or secondary) which is addressed in the guidance note C4, nor the inclusion of the Classification of Environmental Purposes (CEP), addressed in the guidance note C1.

12. Similarly, sustainable finance and tax abatements are addressed in guidance notes C8 and C7 respectively. The possible extension of the scope to include under brown area the potential environmentally damaging subsidies (PEDS) is left to guidance note C6. In any case, section 2 includes a review of existing measurement and research also for PEDS only with the aim to provide a comprehensive overview of SEEA scope extensions.

2. Review of existing measurement and research

13. This section reviews existing measurement and research along the areas and topics presented in Figure 1. These areas and related policy topics as such are not mutually exclusive: climate change mitigation (green area) and climate change adaptation (grey area) have a large overlap in terms of environmental activities related to climate change (for example, renewable energy and flood resistant infrastructure construction); similarly, within the green area, waste management activities are part of the environmental protection, as well as circular economy, etc. This categorisation does allow for overlaps of the different policy topics.

1. Green environmental area

Environmental protection and resource management

14. Environmental protection and resource management activities are the core of the SEEA-CF's scope. This guidance note proposes to keep unchanged their scope as in SEEA-CF chapter 4.

Climate change mitigation

15. Climate change is a topic of high political interest since the last decades because of the negative climate impact of greenhouse gases emissions. A first assessment was introduced by the 1990 Intergovernmental Panel of Climate Change (IPCC) assessment report.[2] International monitoring of greenhouse gases emissions is based on the UNFCCC greenhouse gas inventories[3].

16. The SEEA CF recognizes climate change as a potential field of interest for environmental accounts in section 4.23, 4.44 and A2.7, A2.19, A2.20. Section 4.44, further specifies that ecosystem accounts, air emission accounts and EGSS - to name the most prominent - are potential data sources to assess climate change.

17. Specific environmental activities encompass efforts to minimize the impact of natural hazards (such as floods, cyclones and bush fires) and efforts to mitigate, or adapt to, the effects of climate change.

18. There are different initiatives to establish a climate change framework, as follows.

19. Climate change mitigation refers to the efforts and actions aimed at reducing or preventing the emission of greenhouse gases into the atmosphere and enhancing sinks. It is thus seen as environmentally positive and proactive. Instead, climate change adaptation is about adjusting to reduce vulnerability and build resilience. It is responsive-driven and presents nuanced outcomes. Therefore, this guidance note categorises climate change mitigation in the "green" area and climate change adaptation in the "grey" area.

20. Eurostat published first data on investments into climate change mitigation in December 2024, based on a project initially developed for the circular economy and further extended to other policy areas.[4]. The investment data refer only to investments by private

[2] History — IPCC, accessed 08/07/2025
[3] GHG data from UNFCCC | UNFCCC, accessed 08/07/2025
[4] project information: https://circabc.europa.eu/ui/group/b01d2930-990e-44fb-9121-a9a6b00a1283/library/8c8ddd20-c486-4ae6-83d9-309bec557ecd
Data and metadata: [env_ac_ccminv] Investments in climate change mitigation by NACE Rev. 2 activity, both accessed 08/07/2025

companies. The data is currently available for aggregates and no breakdowns according to environmental purposes (CEP) are currently available. Starting from October 2025, EU Member States will transmit data on investments from all institutional sectors (general government, corporations, households). However, the geographical coverage is expected to be low until 2027 due to countries derogations to the mandatory reporting.

21. In the course of the G20 Data Gap Initiative, the IMF prepared a template to collect data on climate change related expenditures in a pilot phase between 2025 and 2026. The survey covers mitigation and adaptation activities, as defined in an agreed list of activities that is based on the CEP. The activities in the list may be revised according to participating countries' feedback.

22. The UNECE has developed a set of indicators on climate change related statistics, partly based on the SEEA CF[5]. However, SEEA data is not yet available in all countries. In addition, the set includes indicators based on data sources other than SEEA.

23. UNECE has also developed Guidance on the role of national statistical offices in achieving national climate objectives[6]. These guidelines cover climate mitigation (mostly chapters 3 and 4) and climate adaptation (mostly chapter 5).

Circular economy

24. Circular economy is a relatively new paradigm, which did not exist as such back in 2012. Circular economy is not defined in the SEEA CF, nor in the SNA. Several non-statistical definitions of circular economy exist, including one by the European Commission, who developed a first action plan in 2015 and a second one in 2020[7]. Accordingly, a circular economy is a system which maintains the value of products, materials and resources in the economy for as long as possible and minimises the generation of waste. This means a system where products are reused, repaired, remanufactured or recycled.

25. UNECE has developed guidelines for measuring the circular economy[8], including a review of circular economy definitions, measurement aspects and indicators (based on SEEA and non-SEEA data sources). Its headline definition used for monitoring and measuring CE defines it as an economy where the value of materials in the economy is maximised and maintained for as long as possible; the input of materials and their consumption is minimised; and the generation of waste is prevented and negative environmental impacts reduced throughout the life cycle of materials.

26. Before UNECE, Eurostat developed the circular economy sector as a sub-set of the whole economy. Goods and services of the circular economy sector are those that maintain the value of products and materials as long as possible and minimise waste and resource use, thereby, closing or narrowing the [raw] material cycle. The definition refers to economic activities that contribute totally or partially to a circular economy. This measurement of the circular economy sector is based on EGSS and thus on SEEA CF.

27. Most important is that, whereas some circular economy activities are within the scope of SEEA CF environmental activities (such as waste management) others are not (such as

[5] CES Set of Core Climate Change-Related Indicators and Statistics Using SEEA | UNECE, accessed 08/07/2025

[6] https://unece.org/sites/default/files/2024-04/2024_EC3_Guidance%20on%20the%20role%20of%20NSOs%20in%20achieving%20climate%20objectives.pdf

[7] https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1583933814386&uri=COM:2020:98:FIN

[8] https://unece.org/sites/default/files/2024-02/ECECESSTAT20235_WEB.pdf

repair of products to extend their life cycle or optimisation of logistical places preferring clean transport). This is a feature also of the other green areas presented in this section, namely the existence overlaps with the SEEA environmental activities.

2. Grey environmental area

Climate change adaptation

28. SEEA CF section 4.23 recognises the connection of climate change and the environment. However, it explicitly excludes economic activities that fall under climate change adaptation. Despite that, the topic of climate change has grown beyond monitoring greenhouse gases and there is no account covering all aspects of climate change.
29. While climate change mitigation covers activities to reduce the impact of the economy on the climate (thus focusing on greenhouse gas emissions by the economy, energy use and efficiency, etc.), climate change adaptation has a focus entirely different. The impact of the climate on the economy becomes more and more obvious. Hence, a framework to measure how these impacts are anticipated or even prevented is getting more relevant.
30. Statistical work, and environmental-economic accounts work on climate adaptation is less advanced than on mitigation. Work on this topic is more recent, and the nature of climate adaptation makes it harder to tackle by statisticians. For instance, standard statistical classifications, such as ISIC/NACE or CPC/CPA, are ill-suited for climate adaptation because adaptation happens cutting across those categories of activities. Furthermore, some of the aspects touching climate adaptation are about ancillary activities (such as the conditions under which economic production takes place) or other organisational aspects (such as working times or temperatures) that are not easily traceable in statistical classifications.
31. UNECE has developed Guidance on the role of national statistical offices in achieving national climate objectives. These guidelines also cover climate adaptation (mostly chapter 5).
32. The G20 data gap initiative 3 recommendation 7, under the lead of IMF, as well as the UNECE indicators are covering parts of climate change adaptation in their work. However, it is not yet fully developed, and many questions remain open. This includes clear definition of concepts and methods as well as establishing classification systems.

Disaster risk reduction

33. There is currently no reference in the SEEA CF to disaster risk reduction or management. In the SNA 2025, such events as forest fires, droughts, floods, earthquakes and other major natural disaster are mentioned in relation to assets and liabilities measurement (see § 2.79, §7.271). Their ‘risk reduction’ is not an SNA concept nor SEEA concept. Economic transactions retained are mainly losses due to natural disasters and transfers to sustain consumption levels of populations affected by natural disasters (see §9.27). Source data for related capital transfers are mainly insurance corporations’ data (see §29.86 and §37.24), as well as government expenditure on disaster risk reduction activities.
34. The Sendai Framework for disaster risk reduction (DRR) has led to the development of a statistical framework for supporting and informing the DRR work by countries. This has been ongoing work which resulted in the UNESCAP-UNDRR’s Disaster-Related Statistics Framework (DRSF) which includes Disaster Risk Reduction Expenditures

Accounts (DRREA)[9]. It is worth noting that the DRR Expenditure Accounts are currently undergoing further development during the revision of the DRSF manual.

35. The Sendai Framework highlights the need to define on one hand hazard types and on the other hand disaster risk reduction activities. A first categorisation of hazard types is given into 8 clusters: 1. Meteorological and hydrological; 2. Extraterrestrial; 3 Geological; 4 Environmental; 5 Chemical; 6 Biological; 7 Technological; 8 Societal

    Disaster risk reduction activities can be grouped into:
    - Prevention and mitigation activities (environmental conservation, reforestation, protection of natural barriers, defences against hazards);
    - Preparedness activities: development and maintenance of early warning systems, emergency response plans, public education campaigns;
    - Response and recovery activities i.e., cleanup operations, restoration, rebuilding more resilient infrastructures.

36. The Sendai Framework includes statistical information for risk assessment and post-disaster impact assessments. Geolocation and timing are important factors for policy decisions. Disaster risk measurement covers many statistical areas such as demographic changes, poverty and inequality, structure of the economy (buildings, transportation etc.), economic production, conditions of ecosystems.

Sustainable tourism

37. The UN Tourism agency has issued a Statistical Framework for Measuring the Sustainability of Tourism[10]. It is partly based on SEEA-CF, e.g. about the environmental impacts triggered by tourism, such as carbon emissions, water use, energy use, etc. and also partly based on SEEA EA, e.g. as far as natural sites become tourist destinations and ecosystems produce services for tourists. The UN Tourism framework is not limited to environmental aspects, but it also covers social and economic dimensions. The framework presents a range of possibilities and potential implementations.

Bioeconomy

38. The European Commission developed a 2018 EU bioeconomy strategy on bioeconomy [11] and a knowledge center for bioeconomy[12]. Accordingly, the bioeconomy covers all sectors and systems that rely on biological resources – animals, plants, micro-organisms and derived biomass, including organic waste – as well as their functions and principles. It includes and interlinks land and marine ecosystems and the services they provide; all primary production sectors that you and produce biological resources (agriculture, forestry, fisheries and aquaculture); and all economic and industrial sectors that use biological resources and processes to produce food, feed, bio-based products, energy and services.

39. Eurostat produced in 2023 some preliminary macroeconomic measures for the bioeconomy sector, where the bioeconomy sector is defined as a sub-set of the whole economy. Economic goods and services of the bioeconomy sector are those that produce,

[9] See p. 64, and p. 112-113 Tables DRRE_A & DRRE_B of the DRSF manual, https://stat-confluence.escap.un.org/download/attachments/16155350/DRSF%20Manual_20220411.pdf?version=1&modificationDate=1649660412114&api=v2

[10] https://www.unwto.org/tourism-statistics/statistical-framework-for-measuring-the-sustainability-of-tourism

[11] https://ec.europa.eu/info/research-and-innovation/research-area/environment/bioeconomy/bioeconomy-strategy_en

[12] https://knowledge4policy.ec.europa.eu/bioeconomy/topic/economy_en

use, process, distribute or consume biological resources and those required for the production of biomass and bio-based goods. Examples include agriculture, forestry, fisheries and aquaculture; and all economic and industrial sectors that use biological resources to produce food, feed, biobased products, energy and services, and technologies for their production or generation. The Eurostat definition allows a mapping with the classification of environmental purposes.

40. The EU Bioeconomy Strategy provides a broader perspective than the Eurostat estimates, the latter focusing on the overall transition to a sustainable and circular economy, whereas the Eurostat definition is narrower in terms of the economic sectors involved. Both emphasize the importance of biological resources and their sustainable use.

3. Brown environmental area

41. The brown environmental area includes measures with recognised negative environmental impacts: environmental taxes and potential environmentally damaging subsidies (PEDS). Environmental taxes are levied on activities with proven negative environmental effects, aiming to reduce harm by making such activities more costly. On their side, PEDS are government subsidies that, intentionally or not, support activities detrimental to the environment. Both tools highlight the complex interaction between economic policies and environmental outcomes.

Environmental taxes

42. Environmental taxes are included in the SEEA CF 2012. SEEA CF para 4.150 defines environmental taxes as taxes whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific, negative impact on the environment; it follows the SNA 2008 para 29.111 definition. This definition does not follow the approach of main environmental purpose in para 4.12-4.13.

43. SEEA CF adopts and follows the SNA 2008 definition of taxes. Accordingly, taxes are compulsory, unrequited payments, in cash or in kind, made by institutional units to government units, and include following categories:

- taxes on products, which are taxes payable per unit of some good or service;
- other taxes on production, which comprise all taxes except taxes on products that enterprises incur as a result of engaging in production;
- taxes on income, which are taxes on incomes, profits and capital gains;
- other current taxes, which are current taxes on capital and miscellaneous current taxes (e.g. licences);
- capital taxes, which are taxes levied at irregular and infrequent intervals on the values of assets or net wealth owned by institutional units or on the values of assets transferred between institutional units.

44. It is important to note that only payments that are considered to be taxes according to the SNA definition are within scope of SEEA environmental taxes. When determining the environmental status of these payments, focus should remain on the basis for the payment rather than on either the name used to describe the payment or the purpose for which the revenue raised may be used (SEEA-CF 4.159).

45. Environmental taxes include four broad categories: energy, transport, pollution and resources (SEEA CF 4.155) and include taxes paid for tradable emissions permits – Emission Trading Schemes (SEEA CF 4.187).

46. The analysis of environmental taxes allows for a breakdown by type and payers (institutional sectors and industry). Environmental taxes as share of GDP and the implicit tax rate on energy (e.g. the ratio of energy tax revenue to final energy consumption) can also be calculated.

Potential Environmentally Damaging Subsidies

47. Eurostat runs a European countries voluntary data collection on PEDS. Eurostat and European countries participating to the ongoing informal harmful subsidies discussion group proposes a definition of PEDS valid internationally that distinguish between explicit/direct and implicit/indirect measures, and it is consistent with existing material on the subject:
    - Explicit/direct Potential Environmentally Damaging Support measures (PEDS) are current or capital transfers that support production and consumption activities having a recognised negative impact on the environment: these transfers correspond to ESA 2010 transactions D.3, D.6, D.7, and D.9.
    - Implicit/indirect PEDS are tax abatements and other fiscal support measures addressing production and consumption activities having a recognised negative impact on the environment: these measures do not have a correspondent ESA 2010 transaction.
48. Direct support measures have a correspondent national account transaction: subsidies (D.3), social contributions (D.6), other current transfers (D.7) and capital transfers (D.9). On the contrary, tax abatements and other fiscal support measures are not identifiable via national account transaction being de facto a discount on taxes due.
49. It is worth mentioning that in PEDS the use term "subsidies" in a different and broader way than SNA (i.e. than SNA code D.3). The more comprehensive and generic term "support measures" could be used instead, as agreed in the proceeding of the ongoing informal harmful subsidies discussion group organised by Eurostat.
50. In terms of relevance, the IMF provided a recommendation (DGI-3 Recommendation 6) with the objective to develop comparable indicators on climate-sustaining and climate-damaging government subsidies, with the target to disseminate annual estimates of government climate-impacting subsidies. Moreover, the OECD has developed a database including information from government budget on both explicit/direct and implicit/indirect support measures, and the OECD it is involved in the European harmful subsidies discussion group.
51. International commitments such as the COP26 Glasgow Climate Pact[13], the European Green Deal[14], and the EU's 8th Environment Action Programme (8th EAP)[15] called for a phase out of subsidies for fossil fuels (such as coal, gas and oil) to be implemented without delay, where fossil fuel represent most environmentally damaging subsidies.
52. In the European context, The European regulation on environmental accounts (Regulation (EU) No 691/2011) emphasizes that the Commission shall draw up a programme for pilot and feasibility studies (…) In drawing up the programme, the Commission shall give particular attention to modules producing data on energy

[13] UK Government, 2022, COP26: the Glasgow Climate Pact, United Nations Climate Change Conference UK 2022
[14] https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal_en
[15] https://environment.ec.europa.eu/strategy/environment-action-programme-2030_en

subsidies, including fossil fuel subsidies. Moreover, by December 2026, the Commission shall assess the quality of the data available on energy subsidies, including fossil fuel subsidies, (…) and, where appropriate, submit a legislative proposal to the European Parliament and to the Council for the introduction of new environmental economic account modules for energy subsidies, including fossil fuel subsidies.

53. The SEEA CF conceptual framework for PEDS is developed in GN C6.

54. SEEA CF does not include a definition of PEDS; however, para 4.147 clarifies the conceptual difference between environment and similar transfers ESST and PEDS: while the definition of environmental subsidies and similar transfers focuses on the government's intention rather than on the effect, the focus of PEDS is on the (expected) effect, with PEDS encompassing subsidies and similar transfers that support activities that are recognised as environmentally damaging, also including implicit (or indirect) subsidies, such as preferential tax rates. It is worth mentioning that ESST and PEDS also differ in practical terms, being the latter referred to "brown" measures, in contrast with the "green" ESST.

3. Conceptual options and treatments

55. As this guidance note extends the scope of SEEA CF 2012, it is worth reminding the current SEEA CF scope. SEEA CF 2012 establishes a conceptual framework for environmental protection and resource management (sections 4.2 and 4.3), namely it sets the scope (based on the concept 'main environmental purpose'), defines variables and a conceptual framework around this scope. The SEEA CF 2012 section 4.4 also provides guidance on other environmental transactions which may be of interest in the analysis of the economic aspects of the environments (in particular, environmental taxes and subsidies).

56. This guidance note extends the SEEA scope by reorganising the material in SEEA CF sections 4.2-4.4 and extending its scope from environmental activities (environmental protection and resource management) to the other policy topics listed in section 2 above.

57. It is noted that defining the scope is but one step into establishing the SEEA framework. The SEEA framework is the subject matter of GN C2. This GN C3 step of 'defining the scope" proposes a consistent conceptual basis and will allow national compilers to produce data for several of the policy topics in one single production system. Such a system will create synergies, economies of scale and consistency across the different policy topics and areas. The other steps of the SEEA framework, as defined in GN2, will include conceptual aspects, for example, as transactions, tables for compilation, valuations etc.

58. The cornerstone approach of this guidance note to operationalise the scope is following two sequential phases:

    1) setting (or adopting) a definition the policy topic (environmental protection, circular economy, bio economy etc) and

    2) setting a list of activities and products relevant for that policy topic. This is done for each policy topic in a consistent way for each environmental area (green/grey/brown).

59. The first phase, namely establishing definitions is essential to ensure production of high-quality statistics. However, experience shows that definitions, such as those in SEEA CF para 4.12-4.13 are not sufficient to ensure comparability across countries. National

compilers need more detailed guidance on what to include and exclude within the scope of the policy topic. The second phase, namely setting international lists of activities and products, provides this guidance. This is also consistent with the experience of European countries to define a common SEEA-based Environmental Goods and Services Sector (EGSS). The EU established an indicative compendium of environmental products and of economic activities to harmonise EGSS data across the EU while allowing flexibility for national context. The EU indicative compendium provides national compilers with a practical list of activities and products that can be identified from classifications and data sources. Such list is reviewed and updated to follow the environmental and economic changes occurring in national economies. At EU level, the first indicative compendium was established in 2015 and updated in 2024.

60. The topic's list of products and activities needs some adaptation to national circumstances. There is no fixed list 'ready to use' by any country. For instance, a product such as a high-degree insulation window may have an environmental purpose in one country (to save energy and greenhouse gas emissions) whereas the same product may correspond to the standard window in a country with different (harder and cooler) climate and therefore not be included in the list. Another example, in Portugal, cork products (natural cork, articles of natural cork etc.) would be considered in the national list of products but are not in the indicative compendium. Another example are insecticides based on botanical products, which are considered in Austria as more environment-friendly than chemical insecticides and therefore included in their national list but not in the EU indicative compendium.

61. Therefore, SEEA guidelines can only propose indicative lists in which some entries may not be relevant in some countries and in which some entries, that are relevant in certain countries, are missing. Such lists must be kept as 'indicative', and national compilers must have the leverage to adapt them to their national circumstances as align with the definition for the scope of policy topic. This guidance note proposes lists of products and activities, in annexes, with the aim that SEEA provides reference/guidance to national compilers.

62. Activities and products listed under a policy topic may be fully or partially included: for example, "essential oils" (activity ISIC C2029, NACE Rev 2.1 C2053) or the product "sacks and bag of cotton" (Prodcom 13922130) are considered fully as contributing to "bio economy", but "Organic finishing agents" (NACE Rev 2.1 C2059, ISIC C2029) are partially considered as contributing to "bio economy". In the latter case, estimations of the participation share into the policy topic are needed. Coefficients could be used.

63. Once the scope of a topic is established, the SEEA framework will allow to estimate economic measures. Those measures typically relate to production activities (gross value added, output, exports, etc), as well as jobs or expenditures (including investments) etc. The framework for those measures is the subject of GN C2. For some policy topics the SEEA framework will also encompass estimates of expenditures and other related transactions, such as capital transfers, etc. SEEA-CF 2012 highlights in chapter 2 the need of information on the economic response to environmental issues, not only in relation to environmental activities and products but as well in relation to expenditures flows (see §2.30, §2.73).

64. The lists of products and activities in the annexes make it straightforward to establish the scope of production and production-related SEEA estimates, because they follow economic activity classifications such as ISIC and products or commodities classifications such as HS/CN. The scope of 'expenditures' under a policy topic is less

straightforward. It is derived from the scope of 'products and activities' for that policy topic, e.g. establishing the 'expenditure on environmental protection' from the expenditure in products and by activities for environmental protection. This idea is (or should be) developed in GN C2.

Operationalisation of the environmental purpose

65. This note provides some guidance about to implement the environmental purpose principle, as there are recurrent requests of guidance from national compilers.

66. As known, SEEA CF sets the scope of environmental activities in paragraphs 4.12-4.13 in terms of primary environmental purpose. The environmental purpose criterion has a central function delimitating the scope of the SEEA environmental activities. Whereas some economic activities may be undertaken only for a single purpose, many activities are undertaken for a variety of purposes. Frequently national compilers ask for further guidance on how to implement the environmental purpose.

67. Conceptually, the environmental purpose should be understood in terms of the motivation of the agent who engages in production activities, acquires a product (good or service) or generates a financial transaction, regardless of effect or impact. For instance, what is the purpose of a buyer when purchasing an electric vehicle, is it transportation, or making a difference for the environment? SEEA compilers should not consider real effects or impacts of activities ex-post.

68. Whenever assessing environmental purpose, SEEA compilers can get a clearer picture if they consider the following operational aspects:

    - Purpose based on technical nature, i.e. inputs, production process and output characterising a given activity irrespective of legislation or revealed intentions;
    - Purpose based on intention, motivation or presumed effect, i.e. assumed environmental consequences of an activity or action. Actual dominant motivation and stated intentions may be difficult to observe or measure;
    - Purpose laid down in legislation, in particular, purpose stated in the provisions or preambles of the legislation, which may or may not correspond to the legislation title;
    - Purpose identified indirectly through the real effect, i.e. the objectively proven consequences on the environment of an activity or action. This operational aspect is a last resource and should be avoided as much as possible.

69. In practice, however, motivation is difficult to discern. Many economic activities are undertaken for a variety of purposes, environmental and non-environmental ones. Determining the purpose may involve a degree of interpretation, suffer changes over time or may not be fully comparable across countries. Legislation may or may not be clear but it will be national legislation and thus not necessarily ideal for international comparisons.

70. Therefore, for statistical purposes, the principal basis for determining the environmental purpose of an activity or a product is the technical nature. This is the most neutral basis for determining the environmental purpose and thus best suited for statistics. In particular, the technical nature considers if the economic activity reduces the pressure on the environment or makes more efficient use of natural resources, whatever the stated motivations and presumed or real effects are.

71. The focus on the technical aspects allows considering the suitability of activities from a technical perspective of various goods and services for achieving the environmental

purpose irrespective of the agent's motivation for its production. A presumed technical effect of the environmental product supports the delineation of the environmental activities, as in most cases details on a product's entire life cycle are unavailable or insufficient. Otherwise said, the environmental effects or environmental impact are different from the purpose.

72. Besides the activities with a primary environmental purpose, there are also activities with a secondary environmental purpose, and activities with no environmental purpose at all. The considerations for activities in the second group (secondary purpose) are tackled in the GN C4.

Relation of topics scopes with the classification of environmental purposes

73. A classification of products, activities and expenditures under the scope of a given policy topic is a useful resource both during data production/compilation (e.g. to assemble data from different sources, organise available data, identify data gaps, etc) and for publication of results (e.g. to provide users with relevant breakdowns). Examples of breakdowns in compilation tables are addressed in GN C2.

74. SEEA CF relies on the classification of environmental purposes (CEP), which is a generic, functional classification of economic activities, products, expenditures and other transactions related to environmental protection and management of natural resources.

75. The CEP is the relevant classification for the topic ‘environmental protection’ and ‘resource management’ in the green area (see Figure 1). For the other green and grey areas in Figure 1, the classification of environmental purposes may be useful, and adaptations will be needed. This is because the scope of each policy topic may focus only on some relevant parts of the CEP and exclude others, or the scope of the policy topic may go beyond the CEP. This may be overcome by creating extra categories ‘n.e.c.’ for the particular use of the CEP for that policy topic, e.g. ‘other circular economy activities n.e.c.’ or ‘other climate change mitigation activities n.e.c.’, etc. Obviously, the extended scope for those policy topics not including in SEEA CF 2012 may require additional entries (and other considerations) for the corresponding activities/products. For instance, for activities for the minimization of natural hazards that should be part of disaster risk reduction.

76. Compilers may find it useful to have the classification of environmental purposes and adapt it accordingly to each policy topic. This could facilitate economies of scale during data production, as well as consistency of estimates for the different policy topics. However, using such adapted classification is not a requirement in this guidance note.

77. For every policy topic under the green and grey areas, there is a link to the CEP classification but not exclusively to CEP. There are overlaps between the different policy topics and, consequently, a single statistical classification is not suitable to describe the SEEA scope.

78. When it comes to the brown area, the CEP is not useful. The reason is that the CEP classifies environmental purposes, whereas the brown area corresponds to policy topics on parts of the economy detrimental to the environment. This excludes by construction the use of the CEP, as there is no environmental purpose under the brown area. Classifications other than CEP can be used for brown policy topics: for example, the environmental related taxes data collection is based on four types of taxes: energy, transport, pollution and resources.

4. Recommendations on conceptual treatments

79. This section develops proposals for each policy topic in section 2, the following scope elements: 1) definition; 2) operational lists for every policy topic; 3) links to CEP categories, whenever possible. Operational lists and their relation to CEP are presented in annexes.

1. Environmental protection and resource management

Definition

80. The SEEA CF 2012 defines the scope of environmental protection and resource management as the economic activities whose purpose is to reduce or eliminate pressures on the environment or to make more efficient use of natural resources. This guidance note proposes no changes.

81. **Environmental protection activities** are those activities whose primary purpose is the prevention, reduction and elimination of pollution and other forms of degradation of the environment. These activities include, but are not limited to, the prevention, reduction or treatment of waste and wastewater; the prevention, reduction or elimination of air emissions; the treatment and disposal of contaminated soil and groundwater; the prevention or reduction of noise and vibration levels; the protection of biodiversity and landscapes, including of their ecological functions; monitoring of the quality of the natural environment (air, water, soil and groundwater); research and development on environmental protection; and the general administration, training and teaching activities oriented towards environmental protection. (SEEA-CF, § 4.12).

82. **Resource management activities** are those activities whose primary purpose is preserving and maintaining the stock of natural resources and hence safeguarding against depletion. These activities include, but are not limited to, reducing the withdrawals of natural resources (including through the recovery, reuse, recycling and substitution of natural resources); restoring natural resource stocks (increases or recharges of natural resource stocks); the general management of natural resources (including monitoring, control, surveillance and data collection); and the production of goods and services used to manage or conserve natural resources (SEEA-CF, § 4.13).

83. This guidance note adheres to the definitions above albeit the extension in terms of environmental purposes (primary or secondary) is possible and addressed in the guidance note C4, and the conclusions will be taken into consideration afterwards for possible adjustments in the definitions.

Lists of activities and products

84. At the European level, an indicative compendium of activities and products on environmental protection and resource management exists since 2015, holding legal status in EU countries.

85. This list is well-established, having been used for over 10 years and recently updated[16] to include new activities (e.g. cleaner chemical products, construction of bicycle roads and lanes). It allows flexibility to take account of national situations a regards national circumstances and data availability.

[16] See Commission implementing regulation (EU) 2024/1769.

86. The list of environmental products and activities as covered by the compendium mentioned above is given in annex 1.

87. In order to facilitate the use of this list, Eurostat has also developed an operational list with correspondence to standard classifications of activities and products (NACE, CPA and PRODCOM, the former two being the European versions of ISIC and CPC).

Link to CEP

88. The classification of environmental function (CEP) has identical scope as the environmental activities and products of SEEA CF. Consequently, both types of SEEA environmental activities—environmental protection and resource management—are fully aligned with CEP.

89. A mapping of environmental products and activities has already been developed by Eurostat in the context of the operational list (para.85), and is presented in Annex 1.

90. A given environmental product/activity may pertain to more than one CEP. For example, environmental services provided by membership organizations in the areas of environmental protection and resource management can, in principle, be linked to any of CEP divisions (the first two-digits). In such cases, compilers must determine a distribution key or allocate the item to the environmental class that is presumed to be dominant.

2. Climate change mitigation

Definition

91. This GN proposes that SEEA CF follows the UNFCCC internationally accepted definition of climate change mitigation: "Mitigation involves human interventions to reduce the emissions of greenhouse gases by sources or enhance their removal from the atmosphere by “sinks” […like] forests, vegetation or soils that can reabsorb CO2".

Activities and products

92. The EU legal requirements define climate change mitigation as activities and products aiming at reducing emissions of greenhouse gases (GHG) by source or enhancing their removal from the atmosphere by improving sinks.

93. Climate change mitigation encompasses activities and products related to 1. cleaner energy, 2. Energy efficiency, 3. Fuel switch and public transport, 4. Greenhouse gases (GHG) carbon capture and storage and 5. GHG removal by sinks. See detailed list in annex 2.

94. The increase of cleaner energy source in the production of heat and electricity reduces the use of conventional energy carriers and therefore also reduces the emission of greenhouse gases. Cleaner energy sources are biomass, solar or waterpower but also nuclear energy.

95. Energy efficiency reduces the intake of energy in production and other energy consumption processes. This covers use of new and more efficient techniques in energy intensive industries as well as reducing energy intake for appliances or housing (near-zero emission buildings).

96. Fuel switch and public transport refers to the decarbonization in public transport like replacing combustion engines by electric engines or hydrogen powered ones. It also includes incentives to move people from individual to public transport.

97. Capturing GHG during production, storing it safely or removing already emitted GHG from the atmosphere helps to diminish GHG emissions. This covers the development of suitable technologies, as well.

98. Enhancing sinks to receive more GHG refers to renaturalisation efforts so that natural GHG sinks are enhanced to capture more GHG. The protection of existing sinks is another example for activities in this domain.

Link to CEP

99. Following the (UNFCCC) definition proposed above for SEEA CF, some CEP categories can be considered fully included in CCM whereas others can be partially included. However, CEP does not cover the whole scope of climate change mitigation. Indeed, certain activities that are relevant for climate change are beyond the scope of SEEA and thus they are not covered in the categories of CEP. However, they contribute to the goal of reducing greenhouse gas emissions and should therefore be part of the relevant interventions.

100. With regards to activities covered by CEP, consistently with SEEA CF, §§ 4.11 – 4.13, we can define economic activities related to climate change mitigation as those economic activities that serve the purpose of climate change mitigation.

101. With regards to activities out of the scope of CEP, their purpose is likewise the mitigation of climate change. See table in annex 2.

3. Circular economy

Definition

102. This guidance note proposes that SEEA follows the UNECE definition of circular economy. UNECE (see footnote 8) gives the following definition of circular economy: maintaining the value of materials in the economy for as long as possible whilst ensuring a positive outcome to society, and preserving natural capital (natural resources, environmental quality) and human health. The UNECE conceptual framework has four main components (material life cycle and value chain, interactions with the environment, socio-economic opportunities, and responses and actions).

Activities and products

103. A list of circular economy activities and products/services is proposed in annex 3.

104. Circular economy activities can be categorised by their purpose. Ten broad purpose types of circular economy activities can be distinguished: R0 Refuse (products that make another product redundant by abandoning its prior function, or by offering the same function by a radically different product or service), R1 Rethink (activities with the focus to intensify product use, for example by sharing products, or multifunctional products), R2 Reduce (Producing a product more efficiently by using less (raw) materials in its production, or requiring less during its use), R3 Re -use (Re-use of a product which is still in good condition and fulfils its original function – example of Re-use of laptops by being sold in second-hand shops), R4 Repair (Repair and maintenance of a broken product for use in its old function), R5 Refurbish (Refurbish or modernize an old product

and bring it up to date to specified quality level), R6 Remanufacture (Use parts of discarded product in a new product with the same function), R7 Repurpose (Use discarded product or parts of it in a new product with a different function), R8 Recycle (Process materials to the same (high-quality) or lower (low-quality) quality) and R9 Recover (Materials recovered from wastes to serve a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function).

105. The R purposes can be grouped as follows: use and create product more intelligently (R0-R2), lifetime extension of product and parts (R3-R7) and useful application of materials (R8-R9).

Link to CEP

106. The circular economy is an economic system of exchange and production which, at all stages of the life cycle of products (goods and services), aims to increase the efficiency of the use of resources and to reduce the impact on the environment'. This definition also includes energy saving and management, organic agriculture and forestry and public transports sectors that are excluded from 'narrow' definitions.

107. Activities can be assessed using the CEP classification. However, some activities (for example waste recovery, re use and repair) are not covered by the CEP. See table in annex 3

4. Climate change adaptation

Definition

108. Following the 6th IPCC assessment report (2022)[17], climate change adaptation may occur:

- In human systems as the process of adjustment to actual or expected climate and its effects in order to moderate harm or take advantage of beneficial opportunities
- In natural systems where adaptation is the process of adjustment to actual climate and its effects. The main goal of climate change adaptation is to reduce the risks for environment and human systems, induced by the change in climate.

Activities and products

109. As climate change may impact almost any area of the environment as well as the economy, adaptation may occur in any domain. A distinction could be made concerning infrastructural, institutional, behavioural and nature-based responses to climate change. Infrastructural adaptation covers improvements to infrastructure to raise efficiency and resilience, including climate-resilient housing. Institutional adaptation refers to actions and measures introduced through new legal frameworks, laws and regulations for new institutions or policies for risk reduction and adaptation. Behavioural adaptation includes changes in habits, improving awareness and preparedness. Nature-based adaptation options are restoration, revegetation and conservation actions using natural means like reforestation.

110. There is no classification developed yet to cover all aspects of climate change adaptation.

[17] Climate Change 2022: Impacts, Adaptation and Vulnerability | Climate Change 2022: Impacts, Adaptation and Vulnerability

5. Disaster risk reduction

Definition

111. Disaster risk reduction (DRR[18]) is a scope of work aimed at preventing new and reducing existing disaster risks, as well as managing residual risks. It involves a combination of strategies to strengthen resilience, organized into prevention and mitigation, preparedness and response and recovery. DRR is an integral element of reducing the impact and occurrence of disaster events, by preventing new risks and managing those that cannot be entirely eliminated.

Activities and products

112. Activities of disaster risk reduction can be grouped into:

- Prevention and mitigation activities (environmental conservation, reforestation, protection of natural barriers, defences against hazards);
- Preparedness activities: development and maintenance of early warning systems, emergency response plans, public education campaigns;
- Response and recovery activities= cleanup operations, restoration, rebuilding more resilient infrastructures. See annex 4 for some matching with economic activity classification.

Link to CEP

113. A mapping between CEP and disaster risk reduction activities does not exist. However, the para 154 indicates in which CEP categories some activities relevant for disaster risk reduction will appear.

6. Sustainable tourism

Definition

114. Sustainable tourism is tourism that takes full account of its current and future economic, social and environmental impacts whilst addressing the needs of visitors, the industry, the environment and host communities[19].

115. Sustainable tourism is a multi-faceted concept that involves (i) making optimal use of environmental resources, including maintaining essential ecological processes and helping to conserve natural resources and biodiversity; (ii) respecting the socio-cultural authenticity of host communities, by conserving their living cultural heritage and traditional values and contributing to intercultural understanding and tolerance; and (iii) ensuring viable, long-term economic operations that provide socio-economic benefits to all stakeholders that are fairly distributed, including stable employment and income-earning opportunities and social services to host communities, and contributing to poverty alleviation.

116. Sustainable tourism aims to minimize the negative impacts of travel on the environment, society, and economy while maximizing the positive contributions.

[18] https://sendaimonitor.undrr.org/
[19] https://www.unwto.org/tourism-statistics/statistical-framework-for-measuring-the-sustainability-of-tourism

Activities and products

117. Sustainable tourism can be considered as a subset of the tourism satellite accounts taking into consideration the sustainability purpose of activities and products relevant for tourism accounts. By incorporating sustainability into these activities and products, the tourism sector can significantly reduce its negative impacts and contribute positively to environmental conservation, cultural preservation, and economic development.

118. SNA2025 devotes chapter 38 on thematic and extended accounts. Paragraph 38.28 mentioned the tourism satellite accounts and its framework developed at UN level: Tourism Satellite Accounts: Recommended Methodological Framework20. The framework lists the categories of tourism characteristic consumption products and tourism characteristic activities (tourism industries). See annex 5.

7. Bioeconomy

Definition

119. The bioeconomy covers all sectors and systems that rely on biological resources – animals, plants, micro-organisms and derived biomass, including organic waste – as well as their functions and principles. It includes and interlinks land and marine ecosystems and the services they provide; all primary production sectors that you and produce biological resources (agriculture, forestry, fisheries and aquaculture); and all economic and industrial sectors that use biological resources and processes to produce food, feed, bio-based products, energy and services.[21].

Activities and products

120. The scope of activities related to bioeconomy includes at least economic activities producing biomass i.e. agriculture, forestry, fisheries and aquaculture, but could be broadened with the inclusion of further goods and services related to the industrial production of bio-based goods, with required enabling technologies and supporting activities for the production of biomass and bio-based goods, with services based on bio-based goods or for biomass production, natural environmental-related services, and/or support services, and with ecosystem services. However, the latter may not be yet considered as the valuation of non-market ecosystem services is challenging and under development.

121. Bioeconomy activities can be categorised by their purpose based on their different positions along the value chain (i.e. production and processing of biomass, enabling upstream technologies, and services associated with bio-based products, knowledge services and other support services).

122. Biomass production and processing includes activities that specifically produce or constitute the primary processing of biological resources e.g. agriculture, forestry, fisheries and aquaculture, as well as the collection of biowaste, renaturation and landscaping and park services. Manufacturing of bio-based products includes activities

[20] https://unstats.un.org/unsd/publication/seriesf/seriesf_80rev1e.pdf

[21] European Commission: Directorate-General for Research and Innovation, *European bioeconomy policy – Stocktaking and future developments – Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions*, Publications Office of the European Union, 2022, https://data.europa.eu/doi/10.2777/997651

that specifically produce goods based upon already produced biomass by using or processing biological resources e.g. food, beverages, textiles.

123. Enabling upstream technological goods for biomass production and manufacturing of bio-based goods include activities that specifically produce designed products used as essential technologies for the production of biomass e.g. agricultural machinery, agrochemical products, fishing nets and designed products used as essential inputs (e.g. technologies) for the production of biomass-based goods (e.g. textile machinery, machinery for the production of paper and paperboard, publishing machinery, research).

124. Bioeconomy associated services include 1. services associated with the use or distribution of tangible bio-based goods downstream, such as trade, rental and leasing, repairing of bio-based products, food services, publishing activities, 2. Services associated with the production and application of knowledge (e.g. veterinary services for husbandry) and manufacturing of bio-based goods (e.g. technical consultancy), 3. services associated with the support provision to bio-based markets.

125. A list of activities and products under scope of bioeconomy is proposed in annex 6.

Link to CEP

126. The CEP includes the division 05 Soil, surface and ground water, biodiversity and forest which is dedicated to bioeconomy. However, many activities such as agriculture and fisheries, food processing, construction using biomass (wood), energy production based on biomass, etc. are outside the scope of the CEP.

8. Environmental taxes

Definition

127. Environmental taxes are defined in SEEA CF 2012 paragraphs 4.149-4.150, namely as taxes whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in SNA as a tax. Taxes are compulsory, unrequited payments, in cash or in kind, made by institutional units to government units. The different type of taxes is defined in SNA 2025, §8.93.

128. The tax base is an objective basis for identifying environmental taxes for the purpose of international comparisons. Other possible criteria, such as the purpose stated by the tax legislator, the name of the tax or the earmarking of the revenue for environmental purposes are more difficult to use in practice.

List of tax bases

129. To identify environmental taxes, one could establish a list of tax bases. All taxes levied on these tax bases are considered environmental taxes. In some cases, the tax base is the measured or estimated amount of emissions of a polluting substance, such as NOx. However, it is often difficult and expensive to measure emissions directly, so many taxes are based on proxies for emissions, for example the use of fuel oil.

130. There are four broad categories into which environmental taxes are generally grouped: energy (including fuel for transport), transport (excluding fuel for transport), pollution and resources.

131. Energy taxes include taxes on energy production and on energy products used for both transport and stationary purposes. The most important energy products for transport

purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal, and electricity. Taxes on biofuels and on any other form of energy from renewable sources are included.

132. Transport taxes include taxes related to the ownership and use of motor vehicles. Taxes on other transport equipment (e.g., planes, ships, or railway stocks), and related transport services (e.g., duties on charter or scheduled flights) are also included here, when they conform to the general definition of environmental taxes. The transport taxes may be 'one-off' taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. All taxes on means of transport should be included, even taxes on means of transport that are considered to be more environmentally friendly such as railway rolling stock and public transport in general.

133. Pollution taxes include taxes on measured or estimated emissions to air and water, management of solid waste and noise.

134. Resources taxes include taxes linked to the extraction or to the use of natural resources, such as water, forests, wild flora and fauna, etc., as these activities deplete natural resources.

135. A list of tax bases is given in annex 7.

9. Potential Environmentally Damaging Subsidies

136. Potential environmentally damaging subsidies are part of *brown* area, i.e. part of an area where negative returns on the environment are evaluated.

137. Explicit/direct Potential Environmentally Damaging Support measures (PEDS) are current or capital transfers that support production and consumption activities having a recognised negative impact on the environment: these transfers correspond to ESA 2010 transactions D.3, D.6, D.7, and D.9.

138. Implicit/indirect PEDS are tax abatements and other fiscal support measures addressing production and consumption activities having a recognised negative impact on the environment: these measures do not have a correspondent ESA 2010 transaction.

139. The guidance note C7, in coordination with guidance note C2, will further develop the definition, activities, products and transactions related to PEDS.

5. Other considerations in advancing the issue

140. There has not been any formal decision made regarding exactly which topics should be included in this C3 issue of extending the scope of the SEEA-CF. This is stated already in the SN C3. This GN has developed guidance for the policy topics in table 1. This section presents the case for the area 'extraction industries', which this GN refocuses into 'responsible natural resource use'.

Responsible natural resource use

141. The SEEA CF indicates in its § 4.19, as other economic activities related to the environment, **natural resource use activities**. Those activities involve the extraction, harvesting and abstraction of natural resources, including related exploration and development. These activities are not considered environmental but are recognised to be

of particular interest in the assessment of environmental impacts and the development of environmental policy. Some specific area of natural resource use activities such as abstraction and distribution of water is mentioned.

142. Such natural resource dependent/based, economic activities could be developed into satellite/thematic accounts to show how to find the environment relevant activities in the national accounts[22].

143. In the SNA, the term "natural resources" is used to cover natural biological resources (e.g., timber and aquatic resources), mineral and energy resources, water resources and land, whereas in the SEEA Central Framework, land is separated from natural resources in recognition of its distinct role in the provision of space.

144. SEEA CF table 3.2 describes natural resources[23] input as inputs from:

(a) mineral and energy resource,
(b) soil resources (land),
(c) natural timber resources,
(d) natural aquatic resources,
(e) and water resources.

145. Mineral and energy resources differ from other natural resources in that all extraction necessarily reduces the amount of the resource available in the future.

146. Natural timber resources are followed in the satellite forest accounts.

147. The technical report from the water commission[24] provides a foundation for water accounts and water accounting.

148. Some national initiatives have developed satellite accounts: USA BEA's Marine Economy accounts or Portugal with the Ocean Satellite Accounts

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[22] See scoping note CN 3.
[23] Natural resource inputs exclude the flows from cultivated biological resources. Cultivated biological resources are produced within the economy and hence are not flows from the environment.
[24] https://watercommission.org/publication/water-accounts-and-water-accounting/

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- UNDRR/UNESCAP work – see DRSF - Disaster-related Statistics Framework (https://stat-confluence.escap.un.org/download/attachments/16155350/DRSF%20Manual_20220411.pdf?version=1&modificationDate=1649660412114&api=v2), and

  https://stat-confluence.escap.un.org/display/TWG/DRSF%3A+Disaster-related+Statistics+Framework
- Marine economy by US BEA (https://www.bea.gov/data/special-topics/marine-economy) and
- Ocean Satellite Accounts (OSA) by NSO Portugal (https://www.ine.pt/xportal/xmain?xpid=INE&xpgid=ine_destaques&DESTAQUESdest_boui=459804030&DESTAQUESmodo=2)
- Tourism accounts (https://www.unwto.org/tourism-statistics/statistical-framework-for-measuring-the-sustainability-of-tourism); outdoor recreation by US BEA (https://www.bea.gov/data/special-topics/outdoor-recreation)
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7. Annexes

1. Environmental activities: list of activities and products and their link to CEP

This is the European Union list for the SEEA environmental goods and services account. It is a well-established list, with legal basis in the EU, currently in its second version.

Environmental goods and services	CEP
—Organic agricultural, that is to say, plant and livestock	CEP 05
—Organic aquaculture products and supporting services	CEP 05
—Fuel wood, including pellets, wood gas and other wood production when complying with sustainability measures	CEP 02
—Silvicultural services and supporting services for forestry	CEP 04
—Rehabilitation of mining sites services	CEP 05
—Drainage water capturing services to prevent groundwater contamination	CEP 05
—Machinery for silviculture	CEP 04
—Electric and more resource-efficient transport equipment	CEP 01
—Exhaust pipes and their parts including particles filters	CEP 01, CEP 06
—Infrastructure for the operation of electric vehicles, such as charging stations	CEP 01
—Electric vehicles components;	CEP 01
—Instruments, machinery and apparatus for analysis, filtering, or purification of solid, liquid and gaseous pollutants	CEP 01, CEP 03 CEP 04
—Lime products for the purpose of environmental protection	CEP 01, CEP 03, CEP 05
—Septic tanks, perforated buckets and similar articles used to filter water at the entrance to drains; pumps for use in wastewater treatment: vehicles for wastewater collection and sewer cleaning; and other specific equipment for wastewater treatment; and other specific equipment for wastewater treatment	CEP 03
—Activated carbon for purifying liquids and gases	CEP 01, CEP 03 CEP 05
—Tubes and pipes for wastewater treatment plants as well as for water management	CEP 03
—Cooling towers and instruments, machinery and apparatus for the treatment of cooling water	CEP 03
—Sacks and bags for replacing plastic bags	CEP 04
—Bio-plastic products	CEP 04
—Bins, boxes, sacks and bags for storing and transporting waste	CEP 04
—Equipment and machinery for waste collection, treatment and disposal: incinerators, trucks and vehicles for waste collection; and machinery in waste treatment plants, that is to say, separators, classifiers, presses and sieves	CEP 04
—Containers for waste management, protection against particle radiation, water management and protection of climate and ambient air	CEP 01, CEP 04 CEP 06 CEP 08
—Maintenance and repair services for reducing water losses	CEP 03

—Specific equipment and installation services for the production of energy from renewable sources, except energy storage systems such as high-efficient wood-fired boilers and other appliances; solar panels and photovoltaic cells, hydraulic turbines and water wheels and wind turbines	CEP 02
—Energy storage technologies and equipment and installation: specific equipment associated with renewable energy, such as compressed air storage power stations, sensitive heat storage systems, latent heat storage systems, hydrogen storage and power-to-gas, such as storage of wind power in the form of hydrogen or methane, and other equipment for energy storage	CEP 02
—Biofuels	CEP 02
—Cleaner chemical products: lubricants, paints and varnishes, soil conditioners, detergents and soaps, fertilisers and insecticides, glues and other adhesives free of solvents; and cosmetics	CEP 04, CEP 05
—Goods for thermal and noise insulation mainly in buildings (such as cork products, doors and windows with the highest insulation power, insulation materials for facades and roofs, and other elements of buildings such as materials made of glass fibre, rock wool, cellulose, polymers and polyurethane and other products such as autoclave cellular concrete)	CEP 02, CEP 06
—Specific equipment for energy management, such as thermostats for heating and cooling regulation, thermostatic valves, heat pumps, condensing boilers and solar water heaters	CEP 02
—Instruments and apparatus for measuring or detecting ionising radiation	CEP 06
—Discharge lamps, such as low-pressure lamps, compact fluorescent lamps, LED lighting bulbs and the most efficient domestic appliances	CEP 02
—Equipment for materials recovery	CEP 04
—Maintenance, repair and installation activities for environmental goods; installation of heat pumps	CEP 01 to CEP 08
—Electricity, gas and heat from renewable sources, excluding pumped-storage hydropower (PSHP) generation and combined heat plants generation from non-biodegradable waste: wind, solar, hydropower except PSHP, ocean energy and ocean biomass	CEP 02
—Electricity by PSHP plants, including equipment and installation	CEP 02
—Equipment for (and installation of) combined heat plants	CEP 02
—Desalinated water and collected rainwater; and maintenance of water mains for reducing water losses	CEP 03
—Sewerage services, such as collecting, transporting and treating wastewater; and operation, maintenance and cleaning of sewer systems	CEP 03
—Collection, treatment and disposal of waste, both non-hazardous and hazardous without recovery	CEP 04
—Energy recovery from waste incineration	CEP 02, CEP 03
—Nuclear waste treatment and disposal services	CEP 06
—Materials recovery services and production of secondary raw materials	CEP 04
—Remediation and clean-up services for soil, groundwater and surface water	CEP 05
—Remediation and clean-up services for air	CEP 01
—Other remediation and specialised pollution control services	CEP 01 to CEP 08
—New energy-efficient buildings, including passive houses and low-energy refurbishment of existing buildings	CEP 02
—Bicycles roads and lanes	CEP 01
—Repair of water networks	CEP 03

—Wastewater and treatment plants; and sewage systems	CEP 03
—Waste treatment plants	CEP 04
—Materials recovery plants and technical installations	CEP 04
—Renewable energy power plants	CEP 02
—Systems for noise abatement, such as sound barriers and other infrastructure in motorways and railways; and specific products incorporated in those systems, such as sound insulation screens and other products contributing to noise abatement, such as less noisy asphalt, low-noise tyres, etc.	CEP 06
—Installation of catchment for pollutant run-offs and leaks	CEP 05
—Anti-erosion walls	CEP 05
—Dissemination and information services for the purpose of environmental protection and resource management: organisation of congresses, seminars, other similar events, etc.	CEP 01 to CEP 08
—Software specifically developed for environmental protection or resource management	CEP 01 to CEP 08
—Engineering and architectural services for low energy consumption and passive buildings and low-energy refurbishment of existing buildings	CEP 02
—Engineering and architectural services for renewable energy projects	CEP 02
—Engineering and architectural services for water and wastewater management projects	CEP 03
—Engineering and architectural services for waste management projects	CEP 04, CEP 06
—Engineering services for remediation activities	CEP 05
—Engineering and architectural services for materials recovery projects	CEP 04
—Technical inspection services for monitoring and prevention of pollution in all its forms: analysis of gases emitted by domestic boilers, inspection of vehicles' air emissions: monitoring of air quality, etc.	CEP 01
—Technical inspection services for monitoring and prevention of pollution in all its forms: monitoring of air quality, etc.	CEP 01 to CEP 08
—R&D services for environmental protection	CEP 07
—R&D services for resource management	CEP 07
—Environmental consulting services	CEP 08
—Public litter and collection of rubbish from the street	CEP 04
—Administration services for environmental protection and resource management purposes	CEP 08
—Training services in environmental protection and resource management	CEP 08
—Environmental services furnished by membership organisations	CEP 01 to CEP 08
—Nature reserve services, including wildlife preservation	CEP 05
Environmental economic activities	CEP
—Organic agricultural, that is to say, plant and livestock and organic aquaculture activities and supporting services	CEP 05
—Activities related to fuel wood, including pellets, wood gas and other wood production when complying with sustainability measures	CEP 02
—Silvicultural services and supporting services for forestry	CEP 05
—Rehabilitation of mining sites	CEP 05
—Capturing drainage water to prevent groundwater contamination	CEP 05
—Manufacture of machinery for silviculture	CEP 05

—Manufacture of electric and more resource-efficient transport equipment; and of exhaust pipes and their parts, including particles filters	CEP 01
—Activities related to infrastructure for the operation of electric vehicles such as manufacture of charging stations	CEP 01
—Manufacture of electric vehicles components	CEP 01
—Manufacture of instruments, machinery and apparatus for analysis, filtering or purification of solid, liquid, or gaseous pollutants	CEP 01, CEP 03 CEP 04
—Manufacture of lime products for the purpose of environmental protection	CEP 01, CEP 03 CEP 05
—Manufacture of septic tanks, perforated buckets and similar articles used to filter water at the entrance to drains; pumps for use in wastewater treatment; vehicles for wastewater collection and sewer cleaning; and other specific equipment for wastewater treatment	CEP 03
—Manufacture of activated carbon for purifying liquids and gases	CEP 01, CEP 03 CEP 05
—Manufacture of tubes and pipes for wastewater treatment plants as well as for water management	CEP 03
—Construction of cooling towers and instruments, machinery and apparatus for the treatment of cooling water	CEP 03
—Manufacture of sacks and bags for replacing plastic bags	CEP 04
—Manufacture of bio-plastic products	CEP 04
—Manufacture of bins, boxes, sacks and bags for storing and transporting waste	CEP 04
—Manufacture of equipment and machinery for waste collection, treatment and disposal: incinerators, trucks and vehicles for waste collection; and machinery in waste treatment plants, that is to say, separators, classifiers, presses and sieves	CEP 04
—Manufacture of containers for waste management, protection against particle radiation, water management and protection of climate and ambient air	CEP 01, CEP 03 CEP 04 CEP 06
—Maintenance and repair activities for reducing water losses	CEP 03
—Manufacture and installation of specific equipment for the production of energy from renewable sources, except energy storage systems (such as high-efficient wood-fired boilers and other appliances, solar panels and photovoltaic cells, hydraulic turbines and water wheels, and wind turbines)	CEP 02
—Manufacture and installation of energy storage technologies, equipment, and installation: specific equipment associated with renewable energy, such as compressed air storage power stations, sensitive heat storage systems, latent heat storage systems, hydrogen storage and power-to-gas, such as storage of wind power in the form of hydrogen or methane and other equipment for energy storage	CEP 02
—Manufacture of biofuels	CEP 02
—Manufacture of cleaner chemical products: lubricants, paints and varnishes, soil conditioners, detergents and soaps, fertilisers and insecticides, glues and other adhesives free of solvents; and cosmetics	CEP 04 CEP 05 CEP 06
—Manufacture of goods for thermal and noise insulation mainly in buildings, such as cork products, doors and windows with the highest insulation power, insulation materials for facades and roofs, and other elements of buildings such as materials made of glass fibre, rock wool, cellulose, polymers and polyurethane and other products such as autoclave cellular concrete	CEP 06

—Manufacture of specific equipment for energy management, such as thermostats for heating and cooling regulation, thermostatic valves, heat pumps, condensing boilers and solar water heaters	CEP 02
—Manufacture of instruments and apparatus for measuring or detecting ionising radiation	CEP 06
—Manufacture of discharge lamps such as low-pressure lamps, compact fluorescent lamps, LED lighting bulbs and the most efficient domestic appliances	CEP 02
—Manufacture of equipment for materials recovery	CEP 04
—Maintenance, repair and installation activities for environmental goods; installation of heat pumps	CEP 01 to CEP 08
—Production of electricity, gas and heat from renewable sources excluding pumped-storage hydropower (PSHP) generation and combined heat plants generation from non-biodegradable waste: wind, solar, hydropower, ocean energy and ocean biomass	CEP 02
—Electricity generation by PSHP, including installation and manufacturing of equipment	CEP 02
—Manufacture and installation of equipment for combined heat plants	CEP 02
—Desalination of water and collection of rainwater; and maintenance of water mains for reducing water losses	CEP 03
—Sewerage services, such as collecting, transporting and treating wastewater; and operation, maintenance and cleaning of sewer systems	CEP 03
—Collection, treatment and disposal of waste, both non-hazardous and hazardous without recovery	CEP 04
—Energy recovery from waste incineration	CEP 02 CEP 03
—Nuclear waste treatment and disposal services	CEP 06
—Materials recovery services; and production of secondary raw materials	CEP 04
—Remediation and clean-up services for soil, groundwater and surface water	CEP 05
—Remediation and clean-up services for air	CEP 01
—Other remediation and specialised pollution control services	CEP 01 to CEP 08
—Construction of new energy-efficient buildings (including passive houses) and low-energy refurbishment of existing buildings	CEP 02
—Construction of bicycle roads and lanes	CEP 01
—Repair of water networks	CEP 03
—Construction work for wastewater treatment plants; and for sewage systems	CEP 03
—Construction work for waste treatment plants	CEP 04 CEP 06
—Construction work for materials recovery plants and technical installations	CEP 04
—Construction work for renewable energy power plants	CEP 02
—Construction of systems for noise abatement, such as sound barriers and other infrastructure in motorways and railways; and manufacture of specific products incorporated in those systems, such as sound insulation screens and manufacture of other products contributing to noise abatement, such as less noisy asphalt, low-noise tyres, etc.	CEP 06
—Installation of catchment for pollutant run-offs and leaks	CEP 05
—Construction of anti-erosion walls	CEP 05
—Dissemination and information activities for the purpose of environmental protection and resource management: organisation of congresses, seminars, other similar events, etc.;	CEP 01 to CEP 08

—Software specifically developed for environmental protection or resource management	CEP 01 to CEP 08
—Engineering and architectural activities for low energy consumption and passive buildings and low-energy refurbishment of existing buildings	CEP 02
—Engineering and architectural activities for renewable energy projects	CEP 02
—Engineering and architectural activities for water and wastewater management projects	CEP 03
—Engineering and architectural activities for waste management projects	CEP 04
—Engineering services for remediation activities;	CEP 01 to CEP 08
—Engineering and architectural activities for materials recovery projects;	CEP 04
—Technical inspection services activities for monitoring and prevention of pollution in all its forms: analysis of gases emitted by domestic boilers, inspection of vehicles' air emissions	CEP 01
—Technical inspection services activities for monitoring and prevention of pollution in all its forms: monitoring services of air quality and other	CEP 01 to CEP 08
—R&D for environmental protection	CEP 07
—R&D for resource management	CEP 07
—Environmental consulting services	CEP 08
—Public litter and collection of rubbish from the street	CEP 04
—Administration services for environmental protection and resource management purposes	CEP 08
—Training services in environmental protection and resource management	CEP 08
—Environmental services furnished by membership organisations	CEP 01 to CEP 08
—Nature reserve services, including wildlife preservation	CEP 05

2. Climate change mitigation: list of activities and products and their link to CEP

This is the list used in the European Union for the Eurostat data collection, which starts in 2025. It is therefore a recent list. Activities outside the scope of the 2012 SEEA CF are listed in the table as 'out of CEP scope'.

CCMactivities/products		CEP
Treatment, monitoring, measurement and other activities for the reduction of GHG, including sinks	Reduction and control of greenhouse gases, including:	CEP 0101
	Prevention of greenhouse gases emissions	CEP 010101
	Treatment of greenhouse gases	CEP 010102
	Monitoring and measurement of greenhouse gases	CEP 010103
	Others for reduction and control of greenhouse gases n.e.c.	CEP 010199
	Management of carbon sinks, including	
	Protection of soil, surface and groundwater	CEP 0501
	Protection of biodiversity and landscape	CEP 0502
	Reforestation, afforestation and forest related land management	CEP 050301
	Protection against forest fires	CEP 050302
	R&D for reduction and control of greenhouse gases	CEP 070101
	R&D for forest management	CEP 0708

Renewable and low carbon energy	Energy from renewable sources:	CEP 0201
	Production of energy from renewable sources	CEP 020101
	Equipment and technologies for renewable energy	CEP 020102
	Supporting services for renewable energy Monitoring and measurement of energy from renewable sources	CEP 020103 CEP 020104
	Others for energy from renewable sources n.e.c	CEP 020199
	R&D for renewables	CEP 070201
	Production of nuclear energy	Out of CEP
	R&D for nuclear energy	Out of CEP
	Activities related to the transmission and distribution of energy, including electricity grids	Out of CEP
Energy efficiency	Energy saving and management including:	CEP 0202
	Energy savings through in process modifications	CEP 020201
	Energy efficient buildings	CEP 020202
	Other efficient energy demand technologies	CEP 020202
	Reduction of the intake of fossil fuels for non-energy use	CEP 040203
	R&D for energy efficiency	CEP 070202
Low carbon transport activities and related infrastructures	Electric and hybrid cars, buses and other cleaner and more efficient vehicles	CEP 010101
	Charging stations and other essential infrastructures for recharging electric vehicles	
	Low carbon transport activities	Out of CEP
	Low carbon transport infrastructure	Out of CEP
Other CCM activities	Cross-cutting and other environmental purposes related to climate change mitigation	CEP 08

3. Circular economy: list of activities and products and their link to CEP

This is the list of activities and products that are considered as describing the circular economy in the Eurostat circular economy framework[25]. Eurostat uses this list for estimates published since 2018 but there are no international data transmissions using this list.

Description	nace	ISIC	prodcom
Filter Gravel for water and wastewater filtration	B0812	B0810	8121210
Collection of waste resulting from the extraction of raw materials;	B09	B09	710
Collection of waste resulting from the extraction of raw materials;	B09	B09	729
Paper recycling	C171	C170	171
Ozone for water desinfection	C2011	C2011	20111170
Chlorine for water desinfection	C2013	C2011	20132111
Recyclate from waste plastic	C2016	C2013	2016
Activated carbon for water filtering purposes	C2059	C2029	205954
Camel-back strips for retreading rubber tyres	C2211	C2211	221116

[25] https://ec.europa.eu/eurostat/cache/metadata/Annexes/cei_cie011_esmsip2_an_4.pdf

Retreading of tyres	C2211	C2211	221120
Manufacture of reclaimed rubber in primary forms or in plates, sheets or strip;	C2219	C2219	221910
Wastewater treatment: Septic tanks	C2223	C2220	22231300
Sewage infrastructure: sieve/trench drain strainer/Perforated buckets and similar articles used to filter water at the entrance to sewage drains;	C2229	C2220	22292630
Recycled glass	C2313	C2310	2313
Glas waste for recycling	C2319	C2310	23191110
Water and sewage network: Water pipes, tubes	C2332	C2392	23321300
Lime for wastewater treatment plant; Flue gas desulfurization of thermal treatment plants	C2352	C2394	23521035
Concrete sewage pipes	C2361	C2395	236111
Water and sewage network: Water pipes, tubes	C2361	C2395	236112
Melting of iron wastes (not in 38.3): Basic iron and steel and ferro-alloys	C2410	C2410	2410
Water and sewage network: Water pipes, tubes	C2420	C2420	2420
Material recovery: Production of secondary aluminium by electrorefining from residuals and waste materials (not in 38.3)	C2442	C2420	2442
Material recovery: Production of secondary copper by electro-refining from residuals and waste materials (not in 38.3)	C2444	C2420	2444
Material recovery: non-FE metals	C2445	C2420	2445
Tubes and pipes for sewage system	C2451	C2431	245130
Water and sewage network: Sewer casting, street caps, etc.	C2451	C2431	24511190
Tubes and pipes for sewage system	C2451	C2431	245120
Parts for sewage infrastructure	C2599	C2599	25992913
Waste water treatment: hydrological analysis appliances	C2651	C2651	265112
Waste water treatment: Appliances for chemical and physical examination of waste water; instruments for waste analysis and treatment	C2651	C2651	265151
Waste water treatment: Appliances for chemical and physical examination of waste water; instruments for waste analysis and treatment	C2651	C2651	265152
Waste water treatment: Appliances for chemical and physical examination of waste water; instruments for waste analysis and treatment	C2651	C2651	265153
Waste water treatment: Appliances for chemical and physical examination of waste water; instruments for waste analysis and treatment	C2651	C2651	26514100
Instruments for waste analysis and treatment; Sensors for material efficient production	C2651	C2651	26516690
Pumps for use in wastewater treatment	C2813	C2813	281313
Pumps for use in wastewater treatment	C2813	C2813	281314
Pumps for use in wastewater treatment	C2813	C2813	28131280
Pumps for use in wastewater treatment	C2813	C2813	28131380
Parts for pumps for use in wastewater treatment	C2813	C2813	28133100
Water and sewage network and water efficiency in households (water management 4.0): Control valves, gate valves and other control fittings	C2814	C2813	2814
Reloading facility, waste conveying system	C2822	C2816	282217
Reloading facility, waste conveying system	C2822	C2816	28221840
Wastewater treatment, water extraction and treatment: Apparatus for filtering or purifying water	C2829	C2819	28291230
Parts for instruments, machinery and apparatus for filtering or purifying water	C2829	C2819	28298250

Waste processing: Manufacture of weighing machinery	C2829	C2819	282931
Machinery and apparatus for filtering or purifying water	C2829	C2819	28291230
Manufacture of machinery and apparatus for filtering or purifying gases and liquid	C2829	C2819	28298250
Machinery for metal recovery: Mechanical engineering product to classify, separate and sort wastes	C2841	C2822	284111
Machinery for metal recovery: Mechanical engineering product to classify, separate and sort wastes	C2841	C2822	284112
Machinery for metal recovery: Mechanical engineering product to classify, separate and sort wastes	C2841	C2822	284121
Machinery for metal recovery: Mechanical engineering product to classify, separate and sort wastes	C2841	C2822	284124
Machinery for metal recovery: Mechanical engineering product to classify, separate and sort wastes	C2841	C2822	284133
Metal scrap processing machines	C2841	C2822	28413261
Machinery for metal recovery: Mechanical engineering product to classify, separate and sort wastes	C2849	C2822	284912
Reloading facility, waste conveying system	C2891	C2823	289111
Facilities to agglomerate, compress, mix, metal pellet wastes	C2891	C2823	28911153
Machines for waste treatment: Mechanical engineering product to classify, separate and sort wastes	C2892	C2824	28924030
Machinery for retreading pneumatic tyres or plastic recyclate	C2896	C2829	28961060
Machinery for plastic recovery: Mechanical engineering product to classify, separate and sort wastes	C2896	C2829	28961093
Machinery for plastic recovery: Mechanical engineering product to classify, separate and sort wastes	C2896	C2829	28961095
Machinery for wood and paper waste	C2899	C2829	28993130
Mechanical engineering product for disassembly, waste shredding, screening and classifying	C2899	C2829	28993915
Wastewater management: Vehicles for wastewater treatment, vehicles for sewer cleaning	C2910	C2910	29105990
Vehicles for wastewater treatment, vehicles for sewer cleaning, trucks for waste collection; Manufacture of vehicles for wastewater treatment, vehicles for sewer cleaning, trucks for waste collection; Refuse collection vehicles, street sweepers and cleaners	C2910	C2910	29105990
Heavy-duty vehicle bodywork for refuse collection vehicles	C2910	C2910	29201050
Heavy-duty vehicle bodywork for refuse collection vehicles	C2920	C2920	29202100
Conversion and reconstruction of ships, floating platforms and structures;	C3011	C3011	30119100
Reconditioning of railway and tramway locomotives and rolling-stock	C3020	C3020	30209100
Reconditioning of civil aircraft engines	C3030	C3030	30306030
Reconditioning of civil helicopters	C3030	C3030	30306050
Reconditioning of aircraft: civilians	C3030	C3030	30306070
Repair of fabricated metal products, machinery and equipment	C3311	C3311	3311
Repair of fabricated metal products, machinery and equipment	C3312	C3312	3312
Repair of fabricated metal products, machinery and equipment	C3313	C3313	3313
Repair of fabricated metal products, machinery and equipment	C3314	C3314	3314
Repair of fabricated metal products, machinery and equipment	C3315	C3315	3315
Repair of fabricated metal products, machinery and equipment	C3316	C3315	3316

Repair of fabricated metal products, machinery and equipment	C3317	C3315	3317
Repair of fabricated metal products, machinery and equipment	C3319	C3319	3319
Installation of waste systems and conveyors	C3320	C3320	332038
Installation of waste systems and conveyors	C3320	C3320	332039
Installation of waste, waste-water systems and conveyors for 37	C3320	C3320	33202920
Installation of waste, waste-water systems and conveyors for 38	C3320	C3320	33202920
Installation of waste, waste-water systems and conveyors for 37	C3320	C3320	33202960
Installation of waste, waste-water systems and conveyors for 38	C3320	C3320	33202960
Installation of waste systems and conveyors	C3320	C3320	33203200
Installation of waste systems and conveyors	C3320	C3320	33203300
Planning and installation of industrial process control equipment; installation services in waste management	C3320	C3320	33206000
Sewerage services: e.g. collecting, transporting and treating wastewater; operation, maintenance and cleaning of sewer systems; Provision of sewerage services: e.g. collecting, transporting and treating wastewater; operation, maintenance and cleaning of sewer systems; Sewage	E37	E37	na
Collection of waste	E381	E381	na
Waste material and energy recovery	E382	E382	na
Materials recovery	E383	E383	na
Remediation activities and other waste management services	E39	E39	na
Maintenance and repair of wastewater networks (utility)	F4221	F4220	na
Maintenance and repair of wastewater networks (pipelines)	F4221	F4220	na
Construction work for sewage systems (utility)	F4221	F4220	na
Construction work for sewage systems (pipelines)	F4221	F4220	na
Construction work for waste treatment plants (drop A)	F4221	F4220	na
Construction work for waste treatment plants (drop B)	F4221	F4220	na
Construction work for waste treatment plants (drop A)	F4299	F4290	na
Construction work for waste treatment plants;	F4299	F4290	na
Installation, maintenance, and repair services for reducing waste water	F4322	F4322	na
Maintenance and repair of motor vehicles	G4520	G4520	na
Wholesale of waste and scrap	G4677	G4669	na
Retail sale of second-hand goods in stores (ecl. Antics)	G4779	G4774	na
Architectural services for wastewater and waste management projects for 37	M7111	M7110	na
Architectural services for wastewater and waste management projects for 38	M7111	M7110	na
Engineering services for sewerage and drainage projects	M7112	M7110	na
Engineering services for waste management projects;	M7112	M7110	na
Rental and leasing of cars and light motor vehicles	N7711	N7710	na
Rental and leasing of trucks	N7712	N7710	na
Renting and leasing of recreational and sports goods	N7721	N7721	na
Renting of video tapes and disks	N7722	N7722	na
Renting and leasing of other personal and household goods	N7729	N7729	na
Renting and leasing of agricultural machinery and equipment	N7731	N7730	na
Renting and leasing of construction and civil engineering machinery and equipment	N7732	N7730	na

Renting and leasing of office machinery and equiment (including computers)	N7733	N7730	na
Renting and leasing of water transport equipment	N7734	N7730	na
Renting and leasing of air transport equipment	N7735	N7730	na
Renting and leasing of other machinery, equipment and tangible goods n.e.c.	N7739	N7730	na
Library and archive services	R9101	R9101	na
Repair of computers and peripheral equipment	S9511	S9511	na
Repair of communication equipment	S9512	S9512	na
Repair of consumer electronics	S9521	S9521	na
Repair of household appliances and home and garden equipment	S9522	S9522	na
Repair of footwear and leather goods	S9523	S9523	na
Repair of furniture and home furnishings	S9524	S9524	na
Repair of watches, clocks and jewellery	S9525	S9529	na
Repair of other personal and household goods	S9529	S9529	na
Washing and (dry-)cleaning of textile and fur products (partially)	S9601	S9601	na

This is the link between the activities and products and the CEP classification.

CE activities	Correspondence with CEF
Energy Efficiency	CEP 0202 Energy savings and management (fully included)
	CEP 0701, CEP 0702 R&D for air, climate and energy (partially included)
Water	CEP 0301. Wastewater management (fully included)
	CEP 0302 Water savings and management of natural water resources (fully included)
	CEP 0703, CEP 0704 R&D for wastewater and water resources (fully included)
Waste/Recovery/re-use/repair	
	Out of the scope
Organic agriculture and soil protection	CEP 0501 Protection of soil, surface and groundwater (fully included)
	CEP 0502, CEP 0503 R&D for biodiversity and forest (partially included)
	Out of the scope
Public Transport	Out of the scope

4. Disaster risk reduction: list of activities and products and their link to CEP

This is a new topic and the lists proposed here are less mature.

From the activities and products indicated in Disaster risk reduction, some activities can be identified as follows:

Prevention and Mitigation Activities:

- Environmental conservation, reforestation, protection of natural barriers: This could align with ISIC/NACE Section A (Agriculture, Forestry and Fishing):
  - ISIC/NACE Code 0210: Silviculture and other forestry activities
  - ISIC/NACE Code 0240: Support services to forestry
- Defenses against hazards: This could correlate with civil engineering activities:
  - ISIC/NACE Code 4290: Construction of other civil engineering projects

Preparedness Activities:

- Development and maintenance of early warning systems: This might align with ICT Services or public administration:
  - ISIC/NACE Code 6209: Other information technology and computer service activities
  - ISIC/NACE Section O: Public administration and defense; compulsory social security
- Emergency response plans, public education campaigns: These activities often fall under:
  - ISIC/NACE Code 8412: Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security

Response and Recovery Activities:

- Cleanup operations, restoration: These could be linked with waste management and construction recovery services, such as:
  - ISIC/NACE Code 3900: Remediation activities and other waste management services
- Rebuilding resilient infrastructures: This typically corresponds with construction activities:
  - ISIC/NACE Code 4120: Construction of buildings
  - ISIC/NACE Code 4210: Construction of roads and railways

Link between disaster risk reduction activities and CEP:

- CEP 01 Air and climate will cover Rebuilding resilient infrastructures (road);
- CEP 02 Energy will cover Energy efficient buildings (CEP 020202); other efficient energy-demand, technologies and therefore Rebuilding resilient infrastructures- buildings;
- CEP 04 Waste, materials recovery and savings will cover waste management (CEP 0401) and therefore cleanup operations, restoration;
- CEP 05 soil, surface and groundwater, biodiversity and forest will cover forestation activities (ex of 050302 Protection against forest fires);
- CEP 08 Cross-cutting and other environmental purposes will cover public education campaign.

5. Sustainable tourism: list of activities and products

Products	Activities
1. Accommodation services for visitors	1. Accommodation for visitors
2. Food- and beverage-serving services	2. Food- and beverage-serving activities

3. Railway passenger transport services	3. Railway passenger transport
4. Road passenger transport services	4. Road passenger transport
5. Water passenger transport services	5. Water passenger transport
6. Air passenger transport services	6. Air passenger transport
7. Transport equipment rental services	7. Transport equipment rental
8. Travel agencies and other reservation services	8. Travel agencies and other reservation services activities
9. Cultural services	9. Cultural activities
10. Sports and recreational services	10. Sports and recreational activities
11. Country-specific tourism characteristic goods	11. Retail trade of country-specific tourism characteristic goods
12. Country-specific tourism characteristic services	12. Other country-specific tourism characteristic activities

Let's review for each of the activity and products mentioned in table above, how to consider those to participate to sustainable tourism:

1. Accommodation services for visitors	Implement energy-efficient practices, use renewable energy sources, manage waste responsibly, support local communities, and offer eco-friendly options for guests, such as reusable toiletries and towels
2. Food- and beverage-serving services	Source ingredients locally and seasonally to reduce carbon footprint, minimize food waste, eliminate single-use plastics, offer plant-based options, and support sustainable farming practices.
3. Railway passenger transport services	Railways tend have lower emissions per passenger. To enhance sustainability, rail services can use electric trains powered by renewable energy and promote energy-efficient technologies.
4. Road passenger transport services	Encourage the use of electric or hybrid vehicles, promote carpooling and public transportation, and support infrastructure for cycling and walking to reduce reliance on fossil fuels.
5. Water passenger transport services	Invest in cleaner technologies, such as electric or hybrid boats, implement waste management systems, and ensure that marine life and ecosystems are protected from tourism-related activities.
6. Air passenger transport services	Optimize flight paths for fuel efficiency, invest in sustainable aviation fuels, and implement carbon offset programs. Airlines can also prioritize fuel-efficient aircraft and encourage passengers to minimize luggage.
7. Transport equipment rental services	Promote the rental of bicycles, scooters, and electric vehicles, establish clear guidelines for maintenance and operation that ensure

	efficiency, and educate renters on environmental best practices.
8. Travel agencies and other reservation services	Encourage and offer eco-friendly travel options, educate travelers about sustainable practices, and partner with service providers who prioritize sustainability.
9. Cultural services	Protect and promote cultural heritage responsibly, involve local communities in sustainable tourism planning, and ensure that tourism activities do not degrade cultural sites.
10. Sports and recreational services	Monitor and manage environmental impacts, use resources like water and energy efficiently, ensure proper waste management, and educate visitors on preserving the environment
11. Country-specific tourism characteristic goods	Support artisans and producers who use sustainable materials and practices, promote souvenirs that are environmentally friendly, and ensure that production does not harm local ecosystems.
12. Country-specific tourism characteristic services	Encourage services that respect local customs and traditions, focus on community-based tourism initiatives that empower and benefit locals, and ensure that activities do not adversely impact local environments and societies.

6. Bioeconomy: list of activities and products

This list is used by Eurostat for its estimates of bioeconomy.

Activity_description	nace	prodcom
Crop and animal production, hunting and related service activities	A01	na
Forestry and logging	A02	na
Fishing and aquaculture	A03	na
Water extraction and treatment: Dolomite gravel, sand and gravel for filters	B0812	8121210
Mining of agricultural minerals	B0891	8911100
Mining of agricultural minerals	B0891	8911900
Manufacture of food products	C10	10
Manufacture of beverages	C11	11
Manufacture of tobacco products	C12	12
Preparation and weaving of textiles based on organic materials	C131	131021
Preparation and weaving of textiles based on organic materials	C131	131022
Preparation and weaving of textiles based on organic materials	C131	131023
Preparation and weaving of textiles based on organic materials	C131	131024
Preparation and weaving of textiles based on organic materials	C131	131025
Preparation and weaving of textiles based on organic materials	C131	131026

Preparation and weaving of textiles based on organic materials	C131	131029
Preparation and weaving of textiles based on organic materials	C131	131040
Preparation and weaving of textiles based on organic materials	C131	131050
Preparation and weaving of textiles based on organic materials	C131	131061
Preparation and weaving of textiles based on organic materials	C131	131062
Preparation and weaving of textiles based on organic materials	C131	131071
Preparation and weaving of textiles based on organic materials	C131	131072
Preparation and weaving of textiles based on organic materials	C1320	132011
Preparation and weaving of textiles based on organic materials	C1320	132012
Preparation and weaving of textiles based on organic materials	C1320	132013
Preparation and weaving of textiles based on organic materials	C1320	132014
Preparation and weaving of textiles based on organic materials	C1320	132019
Preparation and weaving of textiles based on organic materials	C1320	132020
Preparation and weaving of textiles based on organic materials	C1320	132042
Preparation and weaving of textiles based on organic materials	C1320	132043
Finishing of textiles based on organic materials	C133	133
Manufacture of textile articles based on organic materials	C1391	13911100
Manufacture of textile articles based on organic materials	C1392	139215
Manufacture of textile articles based on organic materials	C1392	139216
Manufacture of textile articles based on organic materials	C1392	13921130
Manufacture of textile articles based on organic materials	C1392	13921190
Manufacture of textile articles based on organic materials	C1392	13921230
Manufacture of textile articles based on organic materials	C1392	13921253
Manufacture of textile articles based on organic materials	C1392	13921255
Manufacture of textile articles based on organic materials	C1392	13921330
Manufacture of textile articles based on organic materials	C1392	13921353
Manufacture of textile articles based on organic materials	C1392	13921355
Manufacture of textile articles based on organic materials	C1392	13921430
Manufacture of textile articles based on organic materials	C1392	13921450
Sacks and bags of cotton	C1392	13922130
Packaging of goods	C1392	13922190
Manufacture of textile articles based on organic materials	C1392	13922493
Manufacture of textile articles based on organic materials	C1393	1393
Manufacture of textile articles based on organic materials	C1394	13941130
Manufacture of textile articles based on organic materials	C1394	13941153
Fishing nets	C1394	13941233
Fishing nets	C1394	13941235
Manufacture of textile articles based on organic materials	C1394	13941280
Manufacture of textile articles based on organic materials	C1395	1395
Water extraction and treatment: Textile filters	C1396	139616
Bioenergy: Biogas storage systems made from high tech textiles	C1396	139616
Manufacture of textile articles based on organic materials	C1399	13991250
Manufacture of apparel articles based on organic materials	C1411	1411
Manufacture of apparel articles based on organic materials	C1412	1412
Manufacture of apparel articles based on organic materials	C1413	1413

Manufacture of apparel articles based on organic materials	C1414	1414
Manufacture of apparel articles based on organic materials	C1419	1419
Manufacture of apparel articles based on organic materials	C142	142
Manufacture of apparel articles based on organic materials	C143	143
Manufacture of leather and related products	C151	151
Manufacture of leather and related products	C152	152
Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	C16	16
Energy efficiency: Thermal insulation made of wood wool	C1610	161022
Construction of new buildings designed to minimise energy use and carbon emissions: Passive houses (window (envelope), insulation (material), shade)	C1623	162320
Materials for greening and renaturation: Mats for erosion control (biodegradable)	C1629	1629
Energy efficiency: Thermal insulation made of cork	C1629	162923
Energy efficiency: Thermal insulation made of cork	C1629	162924
Manufacture of paper and paper products	C17	17
Printing and service activities related to printing of paper and paper based products: Printing of newspapers	C1811	1811
Printing and service activities related to printing of paper and paper based products: Other printing	C1812	1812
Ozone for water desinfection	C2011	20111170
Organic based dyes and pigments	C2012	201222
Chlorine for water desinfection	C2013	20132111
Wood charcoal	C2014	20147200
Materials for greening and renaturation: Adding nutrients for soil remediation	C2015	20158000
Fertilisers and nitrogen compounds	C2015	20158000
Bioplastics and composites (aggregate)	C2015	20158000
Pesticides and other agrochemical products	C2016	2016
Agrochemical products	C2020	202012
Agrochemical products	C2020	202013
Agrochemical products	C2020	202015
Agrochemical products	C2020	202016
Agrochemical products	C2020	202019
Biobased paints, varnishes and similar (aggregate)	C203	203
Organic soap and detergents and cleaning products (aggregate)	C204	204
Essential oils	C2053	2053
Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils	C2059	205920
Biodiesel, biofuel	C2059	205958
Organic finishing agents	C2059	20595550
Organic finishing agents	C2059	20595570
Organic finishing agents	C2059	20595580
Biodiesel, biofuel	C2059	20595990
Biodiesel, biofuel	C2059	20595997
Organic based pharmaceuticals	C211	211060
Biobased pharmaceuticals (aggregate)	C212	212
Tyres based on rubber mixtures with natural rubber	C2211	2211

Agrarian tyres	C2211	221114
Other products based on rubber mixtures with natural rubber	C2219	2219
Products based on bioplastics	C222	222
Boards, blocks and similar articles of vegetable fibre, straw or wood waste, agglomerated with mineral binders	C2365	236511
Infrastructure for transport of biofuels	C2420	242011
Animal husbandry stable building construction parts	C2511	2511
(Wood fired-) CHP unit, biomass power plant, Boilers: Wood-fired-CHP units etc. , Wood pellet stove, pellet furnace	C2521	252112
Bioenergy: Central heating boilers	C2521	252113
Bioenergy: Conversion Systems, Reactor, Sedimentation tank, Digester	C2529	252911
Bioenergy: Bio-gas storage	C2529	252912
Boilers, other CHP unit, Heater, Boiler, Heater, Reactor: Biomass boilers, processing, storage	C2530	25301150
Boilers, other CHP unit, Heater, Boiler, Heater, Reactor: Biomass boilers, processing, storage	C2530	25301170
Tools for agriculture	C2573	257310
Sensory for Precision Farming (e.g. smart control)	C2651	265152
Sensors for monitoring livestock	C2651	265153
Steam turbines for bioenergy powering	C2711	27113250
Lighting technology for plants; LED lighting/ Phytotrone	C2740	27403090
Livestock lighting	C2740	27403091
Steam turbines for bioenergy powering	C2811	28112160
Bioenergy: Steam turbines for bioenergy powering	C2811	28112160
Bioenergy Powering: Steam Turbines	C2811	28112300
Bioenergy: Powering with gasturbines	C2811	28112300
other CHP unit, Heaters, Boilers, Cyclone	C2821	28211150
Continuous handling equipment/conveyor for agriculture	C2822	28221850
Bioenergy: Conversion and cleaning systems, Gas cooler, washer, dryer, Filters	C2825	28251410
Bioenergy: Fermenter	C2829	28296090
Agricultural and forestry machinery	C283	283
Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; electroplating machinery	C2849	284912
Manufacture of machinery for food, beverage and tobacco processing	C2893	2893
Manufacture of machinery for textile, apparel and leather production	C2894	2894
Manufacture of machinery for paper and paperboard production	C2895	2895
Manufacture of plastics and rubber machinery	C2896	2896
Printing and bookbinding machinery	C2899	289911
Printing and bookbinding machinery	C2899	289912
Printing and bookbinding machinery	C2899	289913
Printing and bookbinding machinery	C2899	289914
Printing and bookbinding machinery	C2899	289940
Dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.	C2899	28993130
Rope or cable-making machines	C2899	28993950
Drones for measurement, monitoring of livestock, prevision farming, distribution	C3030	30303100
Manufacture of wood furniture	C3101	310112

Manufacture of wood furniture	C3101	310113
Manufacture of wood furniture	C3102	3102
Manufacture of organic textile based matresses	C3103	3103
Manufacture of wood furniture	C3109	310012
Manufacture of wood furniture	C3109	310913
Manufacture of wood furniture	C3109	31091250
Manufacture of other products from wood or paper or other organic material	C322	322
Manufacture of other products from wood or paper or other organic material	C323	323
Manufacture of other products from wood or paper or other organic material	C324	324
Manufacture of other products from wood or paper or other organic material	C329	329
Manufacture of other products from wood or paper or other organic material	C3291	32911110
Manufacture of other products from wood or paper or other organic material	C3299	3299
Manufacture of other products from wood or paper or other organic material	C3299	329930
Manufacture of other products from wood or paper or other organic material	C3299	329954
Manufacture of other products from wood or paper or other organic material	C3299	32995920
Manufacture of other products from wood or paper or other organic material	C3299	32995940
Manufacture of other products from wood or paper or other organic material	C3299	32995970
Manufacture of other products from wood or paper or other organic material	C3299	32995990
Repair of fabricated metal products related to biomass or biomass-based production	C33	33
Repair of fabricated metal products related to biomass or biomass-based production	C33	33
Repair of fabricated metal products related to biomass or biomass-based production	C33	33
Repair of machinery related to biomass or biomass-based production	C3312	331221
Installation of industrial machinery and equipment related to biomass or biomass-based production	C332	332031
Installation of paper waste systems and conveyors	C3320	332037
Installation services of machine tools for working wood, cork, stone, hard rubber and similar hard materials	C3320	33202970
Bioenergy electricity generation, transmission and distribution	D351	na
Manufacture of biogas	D3521	na
Distribution of Biogas through mains	D3522	na
Trade of biogas through mains	D3523	na
Bioenergy heat generation, transmission and distribution	D353	na
Waste collection, treatment and disposal activities of biological wastes	E38	na
Renaturalisation and remediation	E39	na
Construction of biomass production infrastructures for Agriculture	F	na
Construction of biomass production infrastructures for Forestry	F	na
Construction of biomass production infrastructures for Fisheries	F	na
Construction of buildings using biobased materials (excl. for A01-03)	F41	na
Civil engineering using biobased materials (excl. for A01-03)	F42	na
Joinery installation &erection of frames and constructional timber works	F4332	na
Wood roofing	F4391	na
Trade in agricultural vehicles	G4519	na

Wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods	G4611	na
Wholesale of timber and building materials	G4613	na
Wholesale of machinery, industrial equipment, ships and aircraft	G4614	na
Wholesale of textiles, clothing, fur, footwear and leather goods	G4616	na
Wholesale of food, beverages and tobacco	G4617	na
Wholesale of agricultural raw materials and live animals	G462	na
Wholesale of food, beverages and tobacco	G463	na
Wholesale of agricultural machinery, equipment and supplies	G4661	na
Wholesale of machinery for the textile industry and of sewing and knitting machines	G4664	na
Wholesale of office furniture	G4665	na
Wholesale of other machinery and equipment	G4669	na
Wholesale of solid, liquid and gaseous fuels and related products	G4671	na
Wholesale of wood, construction materials and sanitary equipment	G4673	na
Wholesale of chemical products	G4675	na
Retail sale in non-specialised stores with food, beverages or tobacco predominating	G4711	na
Retail sale of food, beverages and tobacco in specialised stores	G472	na
Retail sale of automotive fuel in specialised stores	G473	na
Retail sale of clothing in specialised stores	G4771	na
Retail sale of footwear and leather goods in specialised stores	G4772	na
Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores	G4776	na
Retail sale via stalls and markets of food, beverages and tobacco products	G4781	na
Retail sale via stalls and markets of textiles, clothing and footwear	G4782	na
Retail sale via mail order houses or via Internet	G4791	na
Land transport services for A01	H49	na
Land transport services for A02	H49	na
Land transport services for A03	H49	na
Bioenergy: Transport of biogas via pipelines	H4950	na
Warehousing and support activities for transportation for A01	H52	na
Warehousing and support activities for transportation for A02	H52	na
Warehousing and support activities for transportation for A03	H52	na
Food and beverage service activities	I56	na
Publishing of books, periodicals and other publishing activities (aggregate)	J581	na
Tax consultancy for agriculture	M6920	na
Consulting services	M7022	na
Research and experimental development on biotechnology	M7211	na
Research and experimental development on natural sciences and engineering	M7219	na
Other professional, scientific and technical activities n.e.c. related to bioeconomy	M749	na
Veterinary activities	M75	na
Renting and leasing of agricultural machinery and equipment	N7731	na
Desinfection and pest control	N8129	na
Landscaping	N8130	na

7. Environmental taxes: list of tax bases

Energy (including fuel for transport)

- Energy products for transport purposes
  - Unleaded petrol
  - Leaded petrol
  - Diesel
  - Other energy products for transport purposes (e.g.,LNG, LPG, natural gas, kerosene, or fuel oil)
- Energy products for stationary purposes
  - Light fuel oil
  - Heavy fuel oil
  - Natural gas
  - Coal
  - Coke
  - Biofuels
  - Electricity consumption and production
  - District heat consumption and production
  - Other energy products for stationary use
- Greenhouse gases
  - carbon content of fuels
  - emissions of greenhouse gases (including proceeds from emission permits recorded as taxes in the national accounts)

Transport (excluding fuel for transport)

- Motor vehicles import or sale (one off taxes)
- Registration or use of motor vehicles, recurrent (e.g., yearly taxes)
- Road use (e.g., motorway taxes)
- Congestion charges and city tolls (if taxes in national accounts)
- Other means of transport (ships, airplanes, railways, etc.)
- Transportation infrastructure (ports, harbours and airports, road, rail, and pipeline networks, etc.)
- Flights and flight tickets
- Vehicle insurance (excludes general insurance taxes

Pollution

- Measured or estimated emissions to air
  - Measured or estimated NOx emissions
  - Measured or estimated SOx emissions
  - Measures or estimated particulate matter (PM) emissions
  - Measured or estimated volatile organic compounds (VOC) emissions
  - Other measured or estimated emissions to air (excluding energy related CO2)
- Ozone depleting substances (e.g., CFCs or halons)
- Measured or estimated effluents to water
  - Measured or estimated effluents of oxydisable matter (BOD, COD)
  - Other measured or estimated effluents to water
  - Effluent collection and treatment, fixed annual taxes
- Non-point sources of water pollution
  - Pesticides (based on e.g., chemical content, price or volume) and synthetic pesticides

– Artificial fertilisers (based on e.g., phosphorus or nitrogen content or price)
– Manure

• Solid waste management
– Collection, treatment or disposal
– Individual products (e.g., packaging, beverage containers, plastic bags, batteries, tires, lubricants, motor oil, hazardous waste)

• Noise (e.g., aircraft take-off and landings)

• Other pollution (paint and solvents, biomedical and personal care products, cleaning products, radiation, etc.)

Resources

• Fresh water abstraction

• Harvesting of biological resources (e.g., timber, hunted and fished species)

• Extraction of raw materials (e.g., minerals)

• Landscape changes and cutting of trees

• Semi natural and natural land conversion to (intensive) agriculture and forestry, urban and infrastructure development, mining, etc.