

**Module 5.03.04 : Environmental accounts and environmental
expenditure statistics – Data Centres:
“National Resources” and “Products” – Environmental Tax**

S U M M A R Y

March 15, 2011
Ústí nad Labem, Prague

This document has been produced with the financial assistance of the European Commission. The views expressed herein are those of the author and can therefore in no way be taken to reflect the official opinion of the European Commission.

Summary

Environmentally related taxes and fees are among the main economic tools capable of achieving goals in the environmental field and therefore belong to high priority spheres of environmental policy. The aim of the project was to determine data sources for sectoral breakdown of environmental taxes and fees in the Czech Republic additionally broken down into four categories: energy taxes, pollution taxes, resources taxes, and transport taxes as specified in tables developed by Eurostat Environmental Accounts Working group. Under the conditions of the Czech Republic totally 12 taxes and fees matching the environmental tax definition specified in the respective Eurostat manual were found. Since data sources on environmental taxes and fees were heterogeneous one had to find individual approach to each single tax and fee and find the most suitable breakdown key for their distribution among two-digit level NACE plus households as consumers, non-residents and not-allocated. As a result of a project time series of energy, resources and transport taxes from 1995 to 2008 and pollution taxes from 2001 to 2008 were created in a demanded structure.