REPORT

Environmental TAX ACCOUNTS for Belgium (1997-2002)

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December 2005

Federal Planning Bureau
Economic analyses and forecasts

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Introduction

Environmental taxes are a basic instrument of environmental policy. Every tax whose tax base is a physical unit of something that has a negative impact on the environment is considered as an environmental tax. This report identifies environmental taxes in Belgium, and tries to assess who is paying them. Knowledge about this provides a valuable input to the transfer table of the Environmental Protection Expenditure Accounts (EPEA). Furthermore, the data can, in combination with the EPEA-data, be used to assess whether industries which pay a lot of environmental taxes are stimulated to invest in environmental protection.

The Environmental Tax Accounts for Belgium were built taking into account the Eurostat guidelines on this subject.[1] This implies that environmental taxes were divided into four categories, namely energy taxes, transport taxes, pollution taxes and resource taxes. Energy taxes include all taxes on energy products used for both transport and stationary purposes. Transport taxes include taxes related to the ownership and use of motor vehicles. Pollution taxes include taxes on measured and estimated emissions to air and water, on management of solid waste and on noise. Resource taxes include taxes on water consumption, forestry and mining.[2] Contemporaneously, all taxes were also allocated to the same industries and household consumption categories as used in the National Accounting Matrix including Environmental Accounts for Air pollution (NAMEA Air).[3] All taxes were also marked as relevant to NAMEA Air or not, in order to be able to use them directly together with NAMEA Air data.

The first chapter deals with methodological issues, and gives an answer to questions such as : Which data sources were used ? Which environmental taxes exist in Belgium ? How were these taxes allocated between different industries and the households ?

Chapter two presents the results for the period 1997-2002, the same period as covered by the EPEA for Belgium. It shows how the environmental taxes evolved during this period, which types of environmental taxes were predominant, and which economic agents paid these taxes.

In chapter three the environmental tax data are combined with data from the EPEA in order to investigate whether any evidence can be found of an interrelationship between environmental taxes and spending on environmental protection.

[1] See Eurostat (2001) and Eurostat (2003)

[2] Taxes on oil and gas extraction are excluded.

[3] See Annex I for a complete overview of the industries and household consumption categories used in the NAMEA Air.

I. Data compilation methodology

This chapter presents the methodology used to construct the environmental tax accounts. First we show how the environmental taxes were selected. Next we turn to the allocation of these taxes to the different tax types (energy, transport, pollution and resource). The final part explains the distribution of the taxes by industry and household consumption category.

A. The data

Tax data can be found on the Belgostat website of the National Bank of Belgium[4], under National Accounts, Government Accounts, Taxes and real social contributions according to type. This tax database does not classify the taxes by function. As a consequence, we first had to determine which of the taxes in the database could be marked as environmental taxes. This was done by consultation of the OECD/EEA Database on instruments for environmental policy and natural resources management.[5] The following 9 federal taxes were found in this database:

- Inspection fee on domestic fuel oil
- Levy on energy
- Excise duty on mineral oils
- Ecotaxes
- Eurosticker
- Excise compensating tax
- Road tax
- Additional road tax
- Tax on the entry into service

The name of the first tax is self-explanatory. It is a tax paid per liter of household fuel purchased. The levy on energy is a tax which has to be paid on the use of low-tension electricity and natural gas, as well as on each liter of petrol, light fuel oil and lamp petrol, and on each ton of butane and propane. The excise duty on mineral oils is paid per liter of diesel, petrol, light fuel and kerosene, and per ton of heavy fuel, LPG and methane gas. Ecotaxes have to be paid on each purchase of a battery, disposable camera, and package of certain types of glue, ink and solvents for professional use. The eurosticker is paid annually for each truck of which the maximum authorised weight is at least 12 tons. The excise compensating tax is an annual tax which has to be paid by the users of diesel cars and minibuses. The road tax has to be paid annually by all users of cars, coaches and (mini)buses, motorcycles, motor vehicles intended for road haulage, and trailers and semi-trailers. The additional road tax has to be paid each year by users of cars and minibuses propelled by LPG. The tax on the entry into service has to be paid on the entry into service of cars, minibuses, motorcycles, boats and aircrafts.

Next to these federal taxes, the OECD Database on environmentally related taxes also contains regional taxes. The following 7 regional taxes were found:

- Flemish groundwater tax
- Flemish manure tax
- Flemish tax on waste dumping and burning
- Flemish waste water charge
- Flemish water pollution tax
- Walloon tax on waste collection
- Walloon waste water charge

[4] http://www.nbb.be/DOC/DQ/N/dq3/BelgoHome.htm (version of December 2005)
[5] http://www2.oecd.org/ecoinst/queries/index.htm (version of December 2005)

The groundwater tax is paid on each cubic meter of groundwater used. The manure tax is paid per kilogram of nitrogen and phosphorus produced or imported, as well as on each kilogram which is not processed or exported. The tax on waste dumping and burning is paid per ton of waste which is incinerated or landfilled. The Flemish waste water charge is paid per cubic meter of drinking water. The water pollution tax is paid per unit of pollution. The tax on waste collection has to be paid per ton of commercial waste and of household waste collected by the local authorities if the latter exceeds 240 kilograms per person. It has to be paid per cubic meter for waste in illegal waste depots. For collection and transport of toxic waste, as well as for imports and exports of waste a transport licence has to be obtained. The Walloon waste water charge is paid per cubic meter of drinking water for domestic waste water, and per unit of pollution for industrial waste water.

Next to the taxes in the OECD Database, we added two other taxes found in the Belgostat list, because these taxes can also be considered to have a physical unit which is harmful to the environment as their tax base, namely :

- Extra charge on car insurance premiums
- Exceptional charge on electricity producers[6]

One could argue that insurance is not a physical unit harmful to the environment. However, no one buys car insurance when he does not own a car. And a car is a physical unit harmful to the environment. Electricity production clearly has a potential negative impact on the environment.

B. Allocation to tax types

The Environmental Tax Accounts for Belgium were built taking into account the Eurostat guidelines on this subject.[7] This implies that environmental taxes were divided into four categories, namely energy taxes, transport taxes, pollution taxes and resource taxes. Energy taxes include all taxes on energy products used for both transport and stationary purposes. Transport taxes include taxes related to the ownership and use of motor vehicles. Pollution taxes include taxes on measured and estimated emissions to air and water, on management of solid waste and on noise. Resource taxes include taxes on water consumption, forestry and mining.[8]

5 of the 18 taxes can be considered to be energy taxes. These are:

- Inspection fee on domestic fuel oil
- Levy on energy
- Excise duty on mineral oils
- Excise compensating tax
- Exceptional charge on electricity producers

5 of the 18 taxes are transport taxes. These are:

- Eurosticker
- Road tax
- Additional road tax
- Tax on the entry into service
- Extra charge on car insurance premiums

Energy and transport taxes both are relevant for the NAMEA Air.

7 of the 18 taxes are pollution taxes. These are:

- Ecotaxes

[6] The latter only had to be paid in 1997 and 1998.
[7] See Eurostat (2001) and Eurostat (2003).
[8] Taxes on oil and gas extraction are excluded.

- Flemish manure tax
- Flemish tax on waste dumping and burning
- Flemish waste water charge[9]
- Flemish water pollution tax
- Walloon tax on waste collection
- Walloon waste water charge

Only 1 of the 18 taxes is a resource tax :
- Flemish groundwater tax

Pollution taxes and the resource tax are not relevant for the NAMEA Air.

C. Allocation to industries and household consumption categories

In order to be able to link the environmental tax data to other environmental accounts data, we need to allocate these data to household consumption categories and to industries. For some taxes this is quite easy, for others we need to look for a distribution key.

The exceptional charge on electricity producers and the manure tax can of course simply be allocated to NACE 40.1 and to NACE 01 respectively. The part of the Walloon tax on waste collection paid on household waste is registered separately in the Belgostat-database. This part was directly allocated to the households. The rest of the waste taxes (both the Walloon and the Flemish) could not be allocated. The part of the road tax and the excise compensating tax paid by the households is also registered separately in the Belgostat-database. This part was also directly allocated to the households.

For all the other taxes we need a distribution key. For most of them this distribution key was found in the tables for the taxes and subsidies on products of the supply and use tables for the year 2000.[10] These tables provide a distribution for the inspection fee on domestic fuel oil, the levy on energy, the excise duty on mineral oils, the ecotaxes, the waste water charges exclusive of the Walloon part levied on pollution, the tax on the entry into service, and the extra charge on car insurance premiums. For the part of the Walloon waste water charges levied on pollution and the Flemish water pollution tax we applied the same distribution as for the waste water charges levied on water use.[11]

For the part of the road tax paid by the industries we used total investment in road vehicles in 2000 as the distribution key. For the eurosticker we used investment in road vehicles for haulage and specific purposes as the distribution key. For the part of the excise compensating tax paid by the industries we used the use of diesel as the distribution key.

The additional road tax did not need to be distributed, as the value was zero each year. The groundwater tax was also registered as not allocated.

[9] Waste water charges are calculated on the basis of water consumption, but it is not a tax on the use of water, as rather on the pollution generated by this use of the water. It should thus not be considered to be a resource tax.

[10] The analysis of these tables was done by Luc Avonds, member of the input-output team of the Federal Planning Bureau. See: Avonds (2004)

[11] The Belgostat-database makes the distinction between water taxes as a tax on products and water taxes as a tax not linked to products. It is not entirely clear how the water taxes from the OECD-database were distributed between these two tax types, because the values for waste water charges are not in the OECD-database. The value for the Flemish water pollution tax in that database exceeds both the value for the product-linked water taxes and the value for the non-product-linked water taxes. Values for the Walloon tax on waste collection are also lacking in the OECD-database.

D. Comparison with Eurostat data on environmental tax revenue

According to Eurostat (2003) the environmental tax accounts should be consistent with the data transferred by the Member States in the context of the national accounts transfer programme and add up to the total environmental tax revenues resulting from the cooperation between Eurostat and DG TAXUD and Member State representatives. These data can be found on the Eurostat website, section Environment and Energy. Our data do not exactly add up to the Eurostat data.

Table 1 shows the differences by type of tax. The difference as concerns pollution taxes is small. The data in the environmental tax accounts are only 1 to 2 percent lower than the values found in the Eurostat database. For energy taxes the same is true for the years 1997-98, but the difference is larger, around 4 percent, in the rest of the period. No single tax responsible for this difference could be identified in the Belgostat database.[12] Transport taxes are clearly higher in the environmental tax accounts. They exceeded the Eurostat data by at least 25% during the period considered. This difference can be entirely explained by the inclusion of the extra charge on car insurance premiums, except for the years 1997 and 1998, in which a small difference remains even after taking this tax into account. When all the different types of environmental taxes are taken together, we observe that the environmental tax accounts data exceed the Eurostat data by approximately 5 percent.

Table 1 : Environmental tax accounts data as % of Eurostat data

	1997	1998	1999	2000	2001	2002
Total	106	107	105	105	105	105
Energy	98	99	96	96	96	96
Transport	129	129	125	127	126	126
Pollution/resources	99	99	98	98	98	98

In order to fulfil the requirement that the data in the environmental tax accounts should respect the totals published on the Eurostat website, we rescaled the tax accounts once all allocations had taken place. This was done type by type. In other words, energy and pollution taxes were augmented slightly, while transport taxes were decreased considerably.

[12] The use of different versions of the National Accounts could be the cause for the observed discrepancy.

II. Results

This chapter describes the outcome obtained as a result of the allocation procedure described in chapter I. Section A describes the evolution of the different types of environmental taxes. Section B shows which economic agents pay which share of the environmental tax burden.[13]

A. Evolution of environmental taxes by type

Table 2 shows total environmental taxes paid in Belgium in the period 1997-2002 in millions of euros, as well as the composition of the environmental taxes, and the percentage growth of the different types of environmental taxes.

Between 1997 and 2002 environmental taxes increased by 8 percent, reaching almost 6.1 billions of euros in 2002. The largest part of environmental taxes was linked to energy products. This type of environmental tax accounted for somewhat less than two thirds of the total. Its share decreased slightly. A larger fall was observed for the share of pollution taxes, which decreased from 9 to 7 percent. This is the only environmental tax type for which an absolute decline in the payments was observed. In 2002 15 percent less pollution taxes were paid than in 1997. The largest increase was found for resource taxes. However, its share in total environmental taxes remained negligible. Transport taxes also increased markedly. In 2002 Belgian households and industries paid almost 20 percent more transport taxes as in 1997. As a consequence their share in total environmental taxes rose from 27 to 30 percent.

Table 2 : Total environmental taxes (in millions of euros), their composition and growth *(in %)*

	1997	1998	1999	2000	2001	2002	growth
Total tax	5651	5675	6011	5873	6015	6087	8
Energy	63,7	64,5	62,3	64,0	62,9	62,8	6
Transport	26,8	26,4	28,8	27,6	29,2	29,6	19
Pollution	9,3	8,9	8,7	8,2	7,7	7,3	-15
Resources	0,2	0,2	0,2	0,2	0,2	0,3	61

B. Who pays environmental taxes in Belgium ?

In this section we investigate who paid the different kinds of environmental taxes in Belgium in the period 1997-2002. Table 3 shows the average 1997-2002 shares of the households on the one hand and of the industries on the other hand.

Table 3 : Average 1997-2002 shares in environmental taxes *(in %)*

	Households	Industries
Total	50	50
Energy	43	57
Transport	67	33
Pollution	45	55
Resources	0	100

[13] Annexes 2 to 7 present the detailed figures of the environmental taxes by tax type and industry or household consumption category for each year of the 1997-2002 period.

As shown in table 3, households and industries each paid half of the environmental taxes in Belgium during the period 1997-2002. Households paid two thirds of transport taxes, while the industries paid more than half of the energy and the pollution taxes, and all of the taxes on resources.[14] For the industries energy taxes were by far the most important type of environmental taxes paid. On average 72% of its environmental taxes were energy taxes. Transport taxes accounted for 18% and pollution taxes for another 9%. For households energy taxes were also the most important type of environmental taxes paid, with a share of 55% in its total environmental tax payments. Over 90% of energy taxes paid by the households were linked to transport, only 7% to heating. Transport taxes proper accounted for 38% and pollution taxes for another 8%.

When we consider environmental taxes paid by the industries only, table 4 shows that more than a third was paid by the land transport industry. Together with the real estate, renting and business activities industry they accounted for almost half of all environmental taxes paid. The wholesale and retail trade industry also contributed more than 10% of the industries' total environmental taxes. The entire manufacturing industry only paid between 7 and 8 percent of total environmental taxes. Five percent of environmental taxes paid by the industries were not allocated to a specific industry.

Table 4 : Most important contributors to environmental taxes paid by industries (in %)

NACE 60	Land transport	36,7
NACE 70-74	Real estate, renting and business activities	12,2
NACE 50-52	Wholesale and retail trade	11,8
NACE 45	Construction	6,8
NACE 75	Public administration and defence	3,7

The distribution of total environmental taxes across industries is to a large extent given shape by the distribution of energy taxes. As shown by table 5, the land transport industry alone paid almost half of all the industries' energy taxes. The wholesale and retail trade industry and the real estate, renting and business activities industry together accounted for almost a quarter. All energy taxes were allocated.

Table 5 : Most important contributors to energy taxes paid by industries (in %)

NACE 60	Land transport	47,0
NACE 50-52	Wholesale and retail trade	13,0
NACE 70-74	Real estate, renting and business activities	11,2
NACE 45	Construction	7,8
NACE 63	Supporting and auxiliary transport activities	4,1

Perhaps surprisingly, table 6 shows that the land transport industry was not the main contributor to transport taxes paid by the industries. This is of course due to the fact that taxes on energy products for transport are considered to be energy taxes instead of transport taxes. The industry with the highest share was the real estate, renting and business activities industry. Together with the land transport industry it accounted for over one third of total transport taxes. Almost eight percent of transport taxes were not allocated.

Table 6 : Most important contributors to transport taxes paid by industries (in %)

NACE 70-74	Real estate, renting and business activities	18,3
NACE 60	Land transport	15,3
NACE 50-52	Wholesale and retail trade	11,4
NACE 75	Public administration and defence	6,7
NACE 45	Construction	5,8

The distribution of pollution taxes looks entirely different. Except for the real estate, renting and business activities industry, none of the industries identified as important environmental tax contributors in Belgium were among the five industries contributing most to pollution taxes in the period 1997-2002. Table 7 makes clear that the food and beverages industry was the only industry with a share exceeding 10 percent of total

[14] Taxes on resources are limited to the Flemish groundwater tax, which is paid by enterprises using more than 500 m^3 per year.

pollution taxes paid by all industries. The chemical industry is the second manufacturing industry among the top-5. All manufacturing industries together accounted for more than a quarter of pollution taxes paid by the industries. The electricity, gas and water industries together accounted for just below ten percent. One third of pollution taxes were not allocated. This concerns taxes related to waste.

Table 7 : Most important contributors to pollution taxes paid by industries (in %)

NACE 15	Food products and beverages	11,6
NACE 70-74	Real estate, renting and business activities	8,7
NACE 24	Chemicals and chemical products	5,9
NACE 41	Collection, purification and distribution of water	5,0
NACE 40	Electricity, gas, steam and hot water supply	4,5

III. Analysis : Do industries which pay more taxes also spend more on environmental protection ?

In this section we investigate whether industries which have to pay a lot of taxes are also inclined to spend more on environmental protection in order to avoid taxation. This is done by comparing the figures from the tax accounts with the figures in the environmental protection expenditure accounts (EPEA) for Belgium.[15] This implies that we have to limit ourselves to a set of 11 industries, consisting mainly of manufacturing industries.[16]

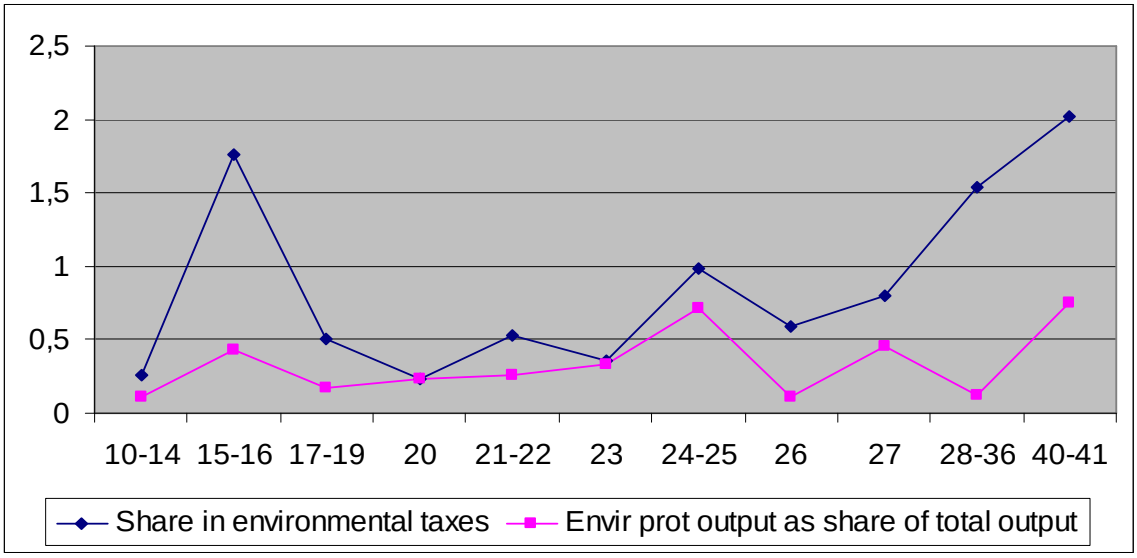
The EPEA contain data on the 1997-2001 average share of investment for environmental protection in total investment by industry, as well as data on the 1999/2001 average share of environmental protection output in total output by industry. We compared these two indicators of the importance of environmental expenditure to five different indicators of the environmental tax burden. A first indicator is the 1997-2002 average share of each industry in total environmental taxes paid by all industries. This indicator is of course influenced by the size of the industries. A large industry can be expected to have a larger share in environmental tax payments than a small industry simply because of its size. Therefore, we also added four other indicators which take size into account, namely the average share of total environmental taxes in current gross value added on the one hand and in current output on the other, as well as the average share of pollution taxes in current gross value added on the one hand and in current output on the other hand. The indicators related to pollution taxes solely were added because our sample of industries is mainly constituted of manufacturing industries, and as was shown above pollution taxes are quite important for these industries.

Figure 1 compares environmental protection output as a share of total output to each industry's share in total environmental taxes. The figure does seem to suggest that there is some kind of relationship between these two variables. The correlation between them is obviously positive and equal to 56 percent. Industries which pay a lot of environmental taxes also spend a comparatively large share of their wages and intermediate consumption on environmental protection. Is this due to the fact that the taxes act as an incentive, or could it be that large industries get more attention as concerns their environmental impact, and that this obliges them to spend more on the protection of the environment ?

[15] See Vandille, G. (2005).

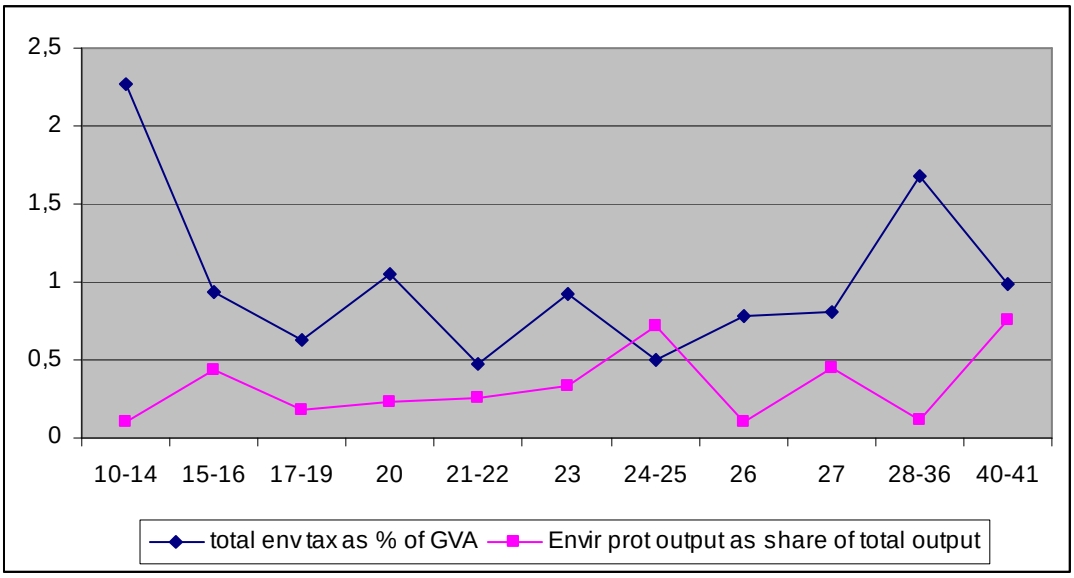
[16] The following industries are considered : NACE 10-14, NACE 15-16, NACE 17-19, NACE 20, NACE 21-22, NACE 23, NACE 24-25, NACE 26, NACE 27, NACE 28-36, and NACE 40-41.

Figure 1 : Environmental tax share and environmental protection output as a share of total output (in %)



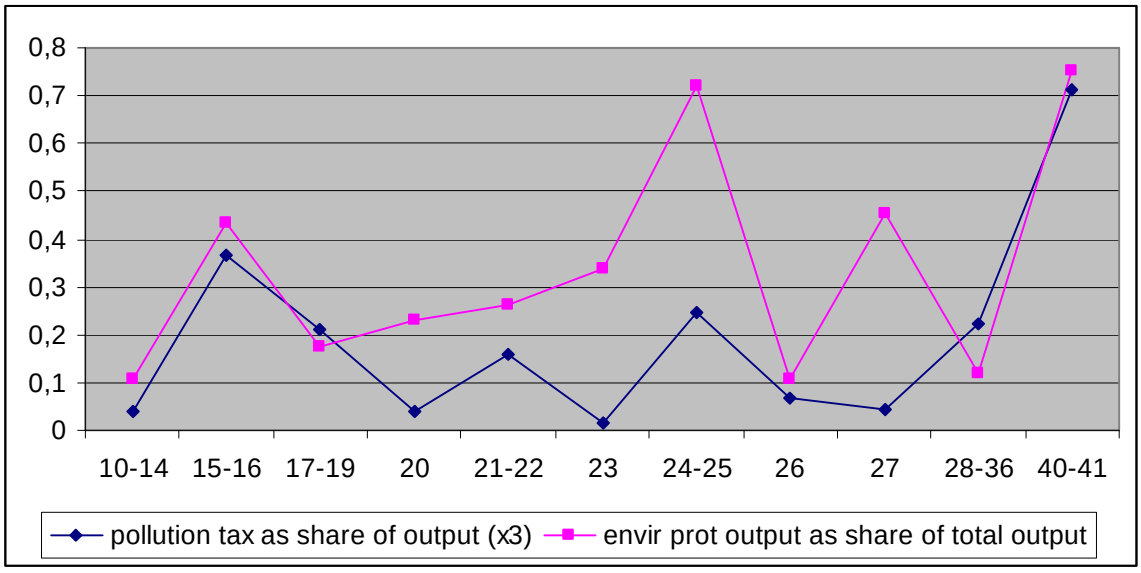
In Figure 2 the size of the industries has been taken into account. The environmental protection output as a share of total output is compared to the share of environmental taxes in current gross value added of the separate industries. The figure immediately makes clear that there is no positive relation between the two variables. As a matter of fact the correlation is even negative, and equal to -42%.

Figure 2 : Environmental tax as a share of gross value added and environmental protection output as a share of total output (in %)



This would imply that industries for which environmental taxes are relatively important with respect to their value added tend to spend less on environmental protection output. Do environmental taxes not serve as an incentive to spend more on the protection of the environment ? Or does the causality run the other way, and do industries which do not spend much on environmental protection have to pay a lot of environmental taxes ? Part of the answer probably lies in the fact that some environmental taxes, especially those related to transport (be it energy or transport taxes) cannot easily be avoided. Figure 3 therefore compares spending on environmental protection to the importance of pollution taxes only.

Figure 3 : Pollution tax as a share of output and environmental protection output as a share of total output (in %)



As is readily ascertained, the importance of pollution taxes, as measured by their share in output[17], is positively related to the share of environmental protection output in total output. The correlation is equal to 65 percent.[18] There does seem to be a relation between the pollution tax burden and current environmental protection expenditure. Industries paying a lot of pollution taxes compared to their output also spend relatively much on environmental protection.

With respect to the share of environmental investment in total investment no such relation could be discovered, except for a negative one when correlations were calculated with total environmental taxes as a share of gross value added (-36%) or output (-51%). This once more seems to suggest reverse causality. Industries which invest a lot in environmental protection pay less environmental taxes. When only pollution taxes were considered the correlation was lower than 10 percent.

In order to deal with the possibility of reverse causality we calculated the averages for the tax burden indicators for the period 1997-98, and compared this to the importance of environmental protection output in the years 1999 and 2001. This excludes the possibility that a high tax burden would be caused by low environmental expenditure the years before. This did not change much to the positive correlations found between environmental protection output as a share of total output on the one hand and pollution taxes as a share of gross value added and of output on the other. In other words, if this correlation can be interpreted as a causal effect, then it is in the sense that pollution taxes serve as an incentive for higher environmental spending. This interpretation finds some further support in the fact that the correlations between pollution taxes in 1997-98 and the importance of environmental investment in the period 1999-2001 clearly become stronger and positive. With respect to the pollution tax as a share of gross value added the correlation is equal to 42 percent, with respect to the pollution tax as a share of output it is 15 percent.[19]

We also calculated the correlation between the importance of investment and current environmental expenditure in the past[20] and payment of environmental taxes in 2001 and 2002. For investment we found clear negative correlations (between -30 and -50 percent), indicating that industries which have invested substantially in environmental protection have paid less environmental taxes thereafter. The strongest correlation was measured with total environmental taxes as a share of output. So, in this case it is not only pollution taxes which seem to be linked to environmental investment. Together with the above this could be interpreted as such, that high pollution taxes are an incentive to spend more on environmental protection,

[17] The values of this variable were rescaled (x3) as to make the figure more easily readible.
[18] With respect to gross value added the correlation is also positive and equal to 51 percent.
[19] This last correlation was very low and negative when no lag was used.
[20] For investment the past is the average in the 1997-99 period, for current expenditure it is the 1999 value.

while investing in environmental protection decreases all environmental taxes paid. The correlation with current environmental protection in the past is also negative for total environmental taxes, although the correlation is less strong (between -12 and -32 percent). However, with the pollution tax the correlation is strongly positive, even as high as 81 percent when the importance of the pollution tax is measured against output. This seems to suggest that industries spending a relatively large share of total output on environmental protection, would pay more pollution taxes thereafter, though less other environmental taxes, which in turn suggests that pollution is more closely linked to investment than to current expenditure, which seems quite natural, while energy use and transport is affected by current environmental expenditure as well.

Concluding we can say that the confrontation of the data from the Belgian Tax Accounts with the data from the EPEA suggests that environmental taxes and environmental expenditure influence each other. Industries which spend a relatively large amount on environmental protection reap the benefits in later years, in the sense that they have to pay a smaller amount of environmental taxes. At the same time, the environmental taxes, and more specifically the pollution taxes, act as an incentive for industries to devote a larger share of their means to environmental protection. We are of course conscious of the fact that correlations may be spurious. A more refined analysis is necessary to substantiate our conclusions. This implies that more disaggregated industry data and a longer time horizon are necessary in the EPEA. At this point in time these data are not available. So, currently we have to make do with the disaggregation as presented in this report. Our first findings are nevertheless encouraging.

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Annex 1: Industry classification, based on NACE rev. 1, and household classification, based on COICOP categories.

Industry classification

A	**01-02**		**Agriculture, hunting and forestry**
	01		Agriculture, hunting and related service activities
	02		Forestry, logging and related service activities
B	**05**		**Fishing**
C	**10-14**		**Mining and quarrying**
	10		Mining of coal and lignite; extraction of peat
	11		Extraction of crude petroleum and natural gas; service activities incidental to oil surveying and gas extraction excluding
	12		Mining of uranium and thorium ores
	13		Mining of metal ores
	14		Other mining and quarrying
D	**15-37**		**Manufacturing**
	15		Manufacture of food products and beverages
	16		Manufacture of tobacco products
	17		Manufacture of textiles
	18		Manufacture of wearing apparel; dressing and dyeing of fur
	19		Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear
	20		Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and manufacture plaiting materials
	21		Manufacture of pulp, paper and paper products
	22		Publishing, printing and reproduction of recorded media
	23		Manufacture of coke, refined petroleum products and nuclear fuel
	24		Manufacture of chemicals and chemical products
	25		Manufacture of rubber and plastic products
	26		Manufacture of other non-metallic mineral products
		26.1	*Manufacture of glass and glass products*
		26.2-8	*Manufacture of non-metallic mineral products n.e.c.*
	27		Manufacture of basic metals
		27.1-3	*Manufacture of basic iron and steel*
		27.4-5	*Other manufacture of basic metals*
	28		Manufacture of fabricated metal products, except machinery and equipment
	29		Manufacture of machinery and equipment n.e.c.
	30		Manufacture of office machinery and computers
	31		Manufacture of electrical machinery and apparatus n.e.c.
	32		Manufacture of radio, television and communication equipment and apparatus
	33		Manufacture of medical, precision and optical instruments, watches and clocks
	34		Manufacture of motor vehicles, trailers and semi-trailers
	35		Manufacture of other transport equipment
	36		Manufacture of furniture; manufacturing n.e.c.
	37		Recycling
E	**40-41**		**Electricity, gas and water supply**
	40		Electricity, gas, steam and hot water supply
		40.1	*Production and distribution of electricity*
		40.2	*Manufacture of gas; distribution of gaseous fuels through mains*
		40.3	*Steam and hot water supply*
	41		Collection, purification and distribution of water

F	**45**		**Construction**
G	**50-52**		**Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods**
H	**55**		**Hotels and restaurants**
I	**60-64**		**Transport, storage and communication**
		60	Land transport; transport via pipelines
		60.1	*Transport via railways*
		60.2	*Other land transport*
		60.3	*Transport via pipelines*
		61	Water transport
		61.1	*Sea and coastal water transport*
		61.2	*Inland water transport*
		62	Air transport
		63	Supporting and auxiliary transport activities; activities of travel agencies
		64	Post and telecommunications
J	**65-67**		**Financial intermediation**
K	**70-74**		**Real estate, renting and business activities**
L	**75**		**Public administration and defence; compulsory social security**
M	**80**		**Education**
N	**85**		**Health and social work**
O	**90-93**		**Other community, social and personal service activities**
		90	Sewage and refuse disposal, sanitation and similar activities
		91	Activities of membership organization n.e.c.
		92	Recreational, cultural and sporting activities
		93	Other service activities
P	**95**		**Private households with employed persons**
Q	**99**		**Extra-territorial organizations and bodies**
			Not allocated

Household consumption classification

Transport
Heating
Other
Not allocated

Annex 2 : Environmental taxes by tax type and industry or household consumption category 1997 (millions of euros)

	Energy	Transport	Pollution	Resources	Total
Total economy	3599,64	1514,44	524,90	12,40	5651,38
Total Industries	2059,42	501,94	306,70	12,40	2880,47
Industry classification					
A-B 01-05	30.15	10.27	12.72	0.00	53.15
A 01-02	29.96	9.50	12.72	0.00	52.18
01	29.57	9.09	12.72	0.00	51.38
02	0.39	0.41	0.00	0.00	0.80
B 05	0.19	0.77	0.00	0.00	0.97
C 10-14	6.03	1.05	0.10	0.00	7.18
10	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00
12-14	6.03	1.05	0.10	0.00	7.18
12	0.00	0.00	0.00	0.00	0.00
13	0.00	0.00	0.00	0.00	0.00
14	6.03	1.05	0.10	0.00	7.18
D 15-37	82.16	58.58	71.79	0.00	212.53
15-16	14.31	5.97	31.30	0.00	51.58
15	14.21	5.84	31.30	0.00	51.36
16	0.10	0.12	0.00	0.00	0.22
17-19	5.46	2.81	6.51	0.00	14.78
17	3.50	2.43	6.51	0.00	12.43
18	1.97	0.34	0.00	0.00	2.31
19	0.00	0.04	0.00	0.00	0.04
20	4.55	1.78	0.31	0.00	6.64
21-22	6.97	3.19	5.27	0.00	15.43
21	1.14	0.80	4.55	0.00	6.49
22	5.83	2.38	0.72	0.00	8.94
23-24	6.25	13.16	16.42	0.00	35.83
23	0.55	8.51	0.52	0.00	9.58
of which *23,1*	0.00	0.00	0.00	0.00	0.00
23,2	0.46	8.13	0.52	0.00	9.11
23,3	0.10	0.38	0.00	0.00	0.48
24	5.69	4.65	15.91	0.00	26.25
of which 24,14	0.00	0.00	0.00	0.00	0.00
24,15	0.00	0.00	0.00	0.00	0.00
25	0.73	1.03	1.14	0.00	2.89
26	11.94	3.57	1.45	0.00	16.96
of which 26,1	1.55	0.35	0.31	0.00	2.20
26,2	0.00	0.00	0.00	0.00	0.00
26,3	0.00	0.00	0.00	0.00	0.00
26,4	0.00	0.00	0.00	0.00	0.00
26,5	2.97	1.00	0.10	0.00	4.08
26,6	0.00	0.00	0.00	0.00	0.00
26,7	0.00	0.00	0.00	0.00	0.00
26,8	0.00	0.00	0.00	0.00	0.00
27	10.94	9.53	2.07	0.00	22.54
of which 27.1-3	6.26	6.89	1.65	0.00	14.80
27,4	4.39	2.23	0.31	0.00	6.93
27,5	0.29	0.41	0.10	0.00	0.81
28	3.30	7.85	2.79	0.00	13.94

29		6.22	2.96	1.14	0.00	10.32
30-33		5.36	2.07	1.45	0.00	8.87
30		0.19	0.05	0.00	0.00	0.25
31		2.57	0.86	0.72	0.00	4.15
32		2.21	0.96	0.62	0.00	3.79
33		0.39	0.19	0.10	0.00	0.69
34-35		2.70	2.73	1.65	0.00	7.08
34		2.41	2.50	1.34	0.00	6.25
35		0.29	0.23	0.31	0.00	0.83
36		1.77	1.52	0.31	0.00	3.60
37		1.66	0.42	0.00	0.00	2.08
E 40-41		41.96	15.80	25.82	0.00	83.59
40		40.31	15.02	12.19	0.00	67.52
of which	*40,1*	37.95	9.45	12.09	0.00	59.49
	40,2	2.35	5.57	0.10	0.00	8.03
	40,3	0.00	0.00	0.00	0.00	0.00
41		1.66	0.78	13.64	0.00	16.07
F 45		158.42	29.42	4.44	0.00	192.28
G 50-52		265.63	57.73	10.54	0.00	333.89
H 55		6.50	4.96	5.70	0.00	17.16
I 60-64		1126.17	102.59	4.24	0.00	1233.00
60-63		1086.84	95.97	2.38	0.00	1185.19
60		953.68	76.65	1.76	0.00	1032.08
of which	*60,1*	7.74	5.17	0.62	0.00	13.53
	60,2	0.00	0.00	0.00	0.00	0.00
of which	*60,24*	0.00	0.00	0.00	0.00	0.00
	60,3	0.00	0.00	0.00	0.00	0.00
61		25.63	2.77	0.00	0.00	28.39
of which	*61,1*	10.13	1.07	0.00	0.00	11.20
	61,2	15.50	1.70	0.00	0.00	17.20
62		23.20	3.29	0.10	0.00	26.60
63		84.33	13.27	0.52	0.00	98.11
64		39.34	6.62	1.86	0.00	47.81
J 65-67		4.16	29.07	4.13	0.00	37.36
K-Q 70-99		338.25	156.88	44.21	0.00	539.33
K 70-74		227.35	92.80	23.55	0.00	343.70
L 75		63.70	33.57	6.51	0.00	103.78
of which	*75,22*	3.83	4.99	0.83	0.00	9.65
M 80		11.60	3.92	5.37	0.00	20.89
N 85		15.26	11.08	4.65	0.00	30.99
O 90-93		20.34	15.50	3.62	0.00	39.46
90		4.47	9.57	0.31	0.00	14.35
91		11.48	0.89	0.31	0.00	12.68
92		2.37	2.26	1.24	0.00	5.87
93		2.02	2.79	1.76	0.00	6.56
P 95		0.00	0.00	0.52	0.00	0.52
Q 99		0.00	0.00	0.00	0.00	0.00
Not allocated		0.00	35.61	123.00	12.40	171.01
Households, total		1540.22	1012.50	218.20	0.00	2770.91
Transport		1383.57	1012.50		0.00	2396.07
Heating		127.03			0.00	127.03
Other		29.61		218.20	0.00	247.80
Not allocated						0.00

Annex 3 : Environmental taxes by tax type and industry or household consumption category 1998 (millions of euros)

	Energy	Transport	Pollution	Resources	Total
Total economy	3658.32	1496.28	506.70	13.40	5674.70
Total Industries	2096.19	492.95	276.49	13.40	2879.02
Industry classification					
A-B 01-05	30.72	9.94	8.43	0.00	49.09
A 01-02	30.52	9.20	8.43	0.00	48.14
01	30.12	8.79	8.43	0.00	47.34
02	0.40	0.40	0.00	0.00	0.80
B 05	0.20	0.75	0.00	0.00	0.95
C 10-14	6.11	1.03	0.11	0.00	7.25
10	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00
12-14	6.11	1.03	0.11	0.00	7.25
12	0.00	0.00	0.00	0.00	0.00
13	0.00	0.00	0.00	0.00	0.00
14	6.11	1.03	0.11	0.00	7.25
D 15-37	82.80	56.91	73.42	0.00	213.13
15-16	14.52	5.83	32.01	0.00	52.36
15	14.42	5.70	32.01	0.00	52.14
16	0.10	0.12	0.00	0.00	0.22
17-19	5.48	2.73	6.66	0.00	14.86
17	3.48	2.35	6.66	0.00	12.49
18	2.00	0.34	0.00	0.00	2.33
19	0.00	0.04	0.00	0.00	0.04
20	4.61	1.72	0.32	0.00	6.65
21-22	7.04	3.06	5.39	0.00	15.49
21	1.13	0.78	4.65	0.00	6.56
22	5.91	2.27	0.74	0.00	8.93
23-24	6.04	13.30	16.80	0.00	36.14
23	0.53	8.79	0.53	0.00	9.85
of which *23.1*	0.00	0.00	0.00	0.00	0.00
23.2	0.43	8.41	0.53	0.00	9.37
23.3	0.10	0.37	0.00	0.00	0.47
24	5.51	4.51	16.27	0.00	26.29
of which *24.14*	0.00	0.00	0.00	0.00	0.00
24.15	0.00	0.00	0.00	0.00	0.00
25	0.72	1.00	1.16	0.00	2.88
26	12.07	3.50	1.48	0.00	17.06
of which *26.1*	1.54	0.34	0.32	0.00	2.19
26.2	0.00	0.00	0.00	0.00	0.00
26.3	0.00	0.00	0.00	0.00	0.00
26.4	0.00	0.00	0.00	0.00	0.00
26.5	3.01	0.98	0.11	0.00	4.10
26.6	0.00	0.00	0.00	0.00	0.00
26.7	0.00	0.00	0.00	0.00	0.00
26.8	0.00	0.00	0.00	0.00	0.00
27	11.02	8.99	2.11	0.00	22.12
of which *27.1-3*	6.29	6.50	1.69	0.00	14.47
27.4	4.43	2.11	0.32	0.00	6.86
27,5	0.30	0.39	0.11	0.00	0.79
28	3.33	7.45	2.85	0.00	13.63

29		6.31	2.85	1.16	0.00	10.32
30-33		5.43	2.00	1.48	0.00	8.90
30		0.20	0.05	0.00	0.00	0.25
31		2.60	0.84	0.74	0.00	4.18
32		2.22	0.92	0.63	0.00	3.78
33		0.40	0.19	0.11	0.00	0.69
34-35		2.72	2.62	1.69	0.00	7.03
34		2.42	2.39	1.37	0.00	6.19
35		0.30	0.22	0.32	0.00	0.84
36		1.80	1.47	0.32	0.00	3.59
37		1.69	0.41	0.00	0.00	2.10
E 40-41		41.70	15.25	26.41	0.00	83.35
40		40.01	14.48	12.47	0.00	66.95
of which	*40,1*	37.61	9.03	12.36	0.00	59.00
	40,2	2.40	5.46	0.11	0.00	7.96
	40,3	0.00	0.00	0.00	0.00	0.00
41		1.69	0.76	13.94	0.00	16.40
F 45		161.46	28.76	4.54	0.00	194.77
G 50-52		270.02	56.04	10.78	0.00	336.83
H 55		6.56	4.77	5.84	0.00	17.16
I 60-64		1148.94	101.59	4.33	0.00	1254.86
60-63		1108.95	95.06	2.43	0.00	1206.44
60		973.50	75.99	1.80	0.00	1051.28
of which	*60,1*	7.90	5.06	0.63	0.00	13.59
	60,2	0.00	0.00	0.00	0.00	0.00
of which	*60,24*	0.00	0.00	0.00	0.00	0.00
	60,3	0.00	0.00	0.00	0.00	0.00
61		26.07	2.75	0.00	0.00	28.82
of which	*61,1*	10.34	1.08	0.00	0.00	11.43
	61,2	15.73	1.67	0.00	0.00	17.39
62		23.68	3.27	0.11	0.00	27.05
63		85.70	13.06	0.53	0.00	99.28
64		39.99	6.53	1.90	0.00	48.42
J 65-67		4.21	28.15	4.23	0.00	36.59
K-Q 70-99		343.68	151.55	45.21	0.00	540.45
K 70-74		231.30	89.29	24.09	0.00	344.68
L 75		64.59	32.73	6.66	0.00	103.97
of which	*75,22*	3.90	4.83	0.85	0.00	9.57
M 80		11.75	3.76	5.49	0.00	21.00
N 85		15.41	10.73	4.75	0.00	30.89
O 90-93		20.64	15.04	3.70	0.00	39.38
90		4.52	9.31	0.32	0.00	14.15
91		11.68	0.88	0.32	0.00	12.88
92		2.41	2.15	1.27	0.00	5.83
93		2.03	2.71	1.80	0.00	6.53
P 95		0.00	0.00	0.53	0.00	0.53
Q 99		0.00	0.00	0.00	0.00	0.00
Not allocated		0,00	38.96	93.20	13.40	145.55
Households, total		1562,13	1003.33	230.21	0.00	2795.68
Transport		1411.12	1003.33		0.00	2414.45
Heating		122.88			0.00	122.88
Other		28.13		230.21	0.00	258.34
Not allocated						0.00

Annex 4 : Environmental taxes by tax type and industry or household consumption category 1999 (millions of euros)

	Energy	Transport	Pollution	Resources	Total
Total economy	3742.24	1733.30	521.85	13.40	6010.79
Total Industries	2130.30	565.25	285.37	13.40	2994.32
Industry classification					
A-B 01-05	31.79	11.57	5.89	0.00	49.25
A 01-02	31.58	10.68	5.89	0.00	48.16
01	31.17	10.22	5.89	0.00	47.29
02	0.41	0.46	0.00	0.00	0.87
B 05	0.21	0.89	0.00	0.00	1.09
C 10-14	6.32	1.17	0.11	0.00	7.60
10	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00
12-14	6.32	1.17	0.11	0.00	7.60
12	0.00	0.00	0.00	0.00	0.00
13	0.00	0.00	0.00	0.00	0.00
14	6.32	1.17	0.11	0.00	7.60
D 15-37	85.52	65.24	74.54	0.00	225.30
15-16	15.02	6.48	32.50	0.00	54.00
15	14.92	6.35	32.50	0.00	53.76
16	0.10	0.13	0.00	0.00	0.24
17-19	5.66	3.04	6.76	0.00	15.45
17	3.59	2.62	6.76	0.00	12.96
18	2.07	0.37	0.00	0.00	2.44
19	0.00	0.05	0.00	0.00	0.05
20	4.77	1.99	0.32	0.00	7.08
21-22	7.28	3.54	5.47	0.00	16.29
21	1.16	0.86	4.72	0.00	6.74
22	6.12	2.68	0.75	0.00	9.55
23-24	6.19	14.60	17.05	0.00	37.85
23	0.55	9.56	0.54	0.00	10.64
of which *23.1*	0.00	0.00	0.00	0.00	0.00
23.2	0.44	9.17	0.54	0.00	10.15
23.3	0.10	0.39	0.00	0.00	0.49
24	5.65	5.04	16.52	0.00	27.21
of which *24.14*	0.00	0.00	0.00	0.00	0.00
24.15	0.00	0.00	0.00	0.00	0.00
25	0.74	1.11	1.18	0.00	3.04
26	12.48	3.90	1.50	0.00	17.88
of which *26.1*	1.58	0.37	0.32	0.00	2.27
26.2	0.00	0.00	0.00	0.00	0.00
26.3	0.00	0.00	0.00	0.00	0.00
26.4	0.00	0.00	0.00	0.00	0.00
26.5	3.11	1.10	0.11	0.00	4.32
26.6	0.00	0.00	0.00	0.00	0.00
26.7	0.00	0.00	0.00	0.00	0.00
26.8	0.00	0.00	0.00	0.00	0.00
27	11.38	10.97	2.15	0.00	24.49
of which *27.1-3*	6.49	7.94	1.72	0.00	16.14
27.4	4.58	2.55	0.32	0.00	7.46
27.5	0.31	0.48	0.11	0.00	0.89
28	3.44	8.93	2.90	0.00	15.26

29		6.53	3.27	1.18	0.00	10.98
30-33		5.61	2.26	1.50	0.00	9.37
30		0.21	0.06	0.00	0.00	0.27
31		2.69	0.94	0.75	0.00	4.38
32		2.30	1.05	0.64	0.00	3.99
33		0.41	0.21	0.11	0.00	0.73
34-35		2.81	3.02	1.72	0.00	7.55
34		2.50	2.77	1.39	0.00	6.67
35		0.31	0.25	0.32	0.00	0.88
36		1.86	1.66	0.32	0.00	3.84
37		1.75	0.47	0.00	0.00	2.22
E 40-41		4.23	17.69	26.81	0.00	48.73
40		2.48	16.83	12.66	0.00	31.96
of which	*40.1*	0.00	10.69	12.55	0.00	23.24
	40.2	2.48	6.14	0.11	0.00	8.73
	40.3	0.00	0.00	0.00	0.00	0.00
41		1.75	0.86	14.16	0.00	16.77
F 45		167.12	32.50	4.61	0.00	204.23
G 50-52		279.34	64.20	10.94	0.00	354.48
H 55		6.77	5.46	6.07	0.00	18.31
I 60-64		1189.39	114.26	4.40	0.00	1308.05
60-63		1148.02	106.94	2.47	0.00	1257.42
60		1007.88	85.48	1.82	0.00	1095.18
of which	*60.1*	8.16	5.74	0.64	0.00	14.54
	60.2	0.00	0.00	0.00	0.00	0.00
of which	*60.24*	0.00	0.00	0.00	0.00	0.00
	60.3	0.00	0.00	0.00	0.00	0.00
61		26.97	3.11	0.00	0.00	30.08
of which	*61.1*	10.71	1.19	0.00	0.00	11.90
	61.2	16.26	1.92	0.00	0.00	18.18
62		24.52	3.55	0.11	0.00	28.18
63		88.65	14.79	0.54	0.00	103.98
64		41.37	7.33	1.93	0.00	50.63
J 65-67		4.36	32.88	4.29	0.00	41.53
K-Q 70-99		355.47	176.02	45.91	0.00	577.39
K 70-74		239.32	104.20	24.45	0.00	367.97
L 75		66.73	37.90	6.76	0.00	111.39
of which	*75.22*	4.03	5.62	0.86	0.00	10.51
M 80		12.14	4.45	5.58	0.00	22.17
N 85		15.92	12.20	4.83	0.00	32.95
O 90-93		21.34	17.28	3.75	0.00	42.37
90		4.67	10.68	0.32	0.00	15.68
91		12.09	0.97	0.32	0.00	13.38
92		2.49	2.54	1.29	0.00	6.32
93		2.09	3.08	1.82	0.00	6.99
P 95		0.00	0.00	0.54	0.00	0.54
Q 99		0.00	0.00	0.00	0.00	0.00
Not allocated		0.00	44.27	101.80	13.40	159.47
Households, total		1611.94	1168.05	236.48	0.00	3016.47
Transport		1460.74	1168.05		0.00	2628.78
Heating		122.48			0.00	122.48
Other		28.72		236.48	0.00	265.20
Not allocated						0.00

Annex 5 : Environmental taxes by tax type and industry or household consumption category 2000 (millions of euros)

	Energy	Transport	Pollution	Resources	Total
Total economy	3755.55	1622.20	481.82	13.00	5872.57
Total Industries	2144.17	537.72	259.99	13.00	2954.88
Industry classification					
A-B 01-05	32.01	11.04	14.42	0.00	57,46
A 01-02	31.80	10.21	14.42	0.00	56,43
01	31.38	9.77	14.42	0.00	55,57
02	0.42	0.44	0.00	0.00	0,85
B 05	0.21	0.83	0.00	0.00	1,04
C 10-14	6.34	1.11	0.10	0.00	7,56
10	0.00	0.00	0.00	0.00	0,00
11	0.00	0.00	0.00	0.00	0,00
12-14	6.34	1.11	0.10	0.00	7,56
12	0.00	0.00	0.00	0.00	0,00
13	0.00	0.00	0.00	0.00	0,00
14	6.34	1.11	0.10	0.00	7,56
D 15-37	85.21	62.72	71.35	0.00	219,28
15-16	15.07	6.34	31.11	0.00	52,52
15	14.96	6.21	31.11	0.00	52,28
16	0.10	0.13	0.00	0.00	0,24
17-19	5.61	2.99	6.47	0.00	15,07
17	3.53	2.58	6.47	0.00	12,58
18	2.08	0.36	0.00	0.00	2,44
19	0.00	0.04	0.00	0.00	0,04
20	4.78	1.92	0.31	0.00	7,00
21-22	7.27	3.44	5.24	0.00	15,95
21	1.14	0.85	4.52	0.00	6,51
22	6.13	2.58	0.72	0.00	9,43
23-24	5.92	13.72	16.32	0.00	35,97
23	0.52	8.76	0.51	0.00	9,79
of which *23.1*	0.00	0.00	0.00	0.00	0,00
23.2	0.42	8.36	0.51	0.00	9,29
23.3	0.10	0.40	0.00	0.00	0,50
24	5.40	4.97	15.81	0.00	26,18
of which *24.14*	0.00	0.00	0.00	0.00	0,00
24.15	0.00	0.00	0.00	0.00	0,00
25	0.73	1.09	1.13	0.00	2,95
26	12.47	3.79	1.44	0.00	17,70
of which *26.1*	1.56	0.36	0.31	0.00	2,23
26.2	0.00	0.00	0.00	0.00	0,00
26.3	0.00	0.00	0.00	0.00	0,00
26.4	0.00	0.00	0.00	0.00	0,00
26.5	3.12	1.07	0.10	0.00	4,29
26.6	0.00	0.00	0.00	0.00	0,00
26.7	0.00	0.00	0.00	0.00	0,00
26.8	0.00	0.00	0.00	0.00	0,00
27	11.33	10.46	2.05	0.00	23,84
of which *27.1-3*	6.44	7.57	1.64	0.00	15,65
27.4	4.57	2.44	0.31	0.00	7,32
27.5	0.31	0.45	0.10	0.00	0,87
28	3.43	8.57	2.77	0.00	14,77

29		6.55	3.18	1.13	0.00	10,86
30-33		5.61	2.21	1.44	0.00	9,26
30		0.21	0.06	0.00	0.00	0,27
31		2.70	0.92	0.72	0.00	4,34
32		2.29	1.03	0.62	0.00	3,93
33		0.42	0.21	0.10	0.00	0,73
34-35		2.81	2.94	1.64	0.00	7,39
34		2.49	2.70	1.33	0.00	6,53
35		0.31	0.24	0.31	0.00	0,86
36		1.87	1.62	0.31	0.00	3,80
37		1.77	0.45	0.00	0.00	2,22
E 40-41		4.26	17.01	25.66	0.00	46,93
40		2.49	16.18	12.11	0.00	30,78
of which	*40.1*	0.00	10.26	12.01	0.00	22,27
	40.2	2.49	5.92	0.10	0.00	8,52
	40.3	0.00	0.00	0.00	0.00	0,00
41		1.77	0.83	13.55	0.00	16,15
F 45		168.35	31.33	4.41	0.00	204,09
G 50-52		280.69	61.82	10.47	0.00	352,98
H 55		6.75	5.33	5.75	0.00	17,84
I 60-64		1199.23	108.46	4.21	0.00	1311,90
60-63		1157.66	101.46	2.36	0.00	1261,48
60		1016.75	80.99	1.75	0.00	1099,48
of which	*60.1*	8.21	5.51	0.62	0.00	14,33
	60.2	0.00	0.00	0.00	0.00	0,00
of which	*60.24*	0.00	0.00	0.00	0.00	0,00
	60.3	0.00	0.00	0.00	0.00	0,00
61		27.12	2.92	0.00	0.00	30,04
of which	*61.1*	10.81	1.11	0.00	0.00	11,91
	61.2	16.32	1.81	0.00	0.00	18,13
62		24.73	3.46	0.10	0.00	28,29
63		89.06	14.09	0.51	0.00	103,66
64		41.57	7.00	1.85	0.00	50,42
J 65-67		4.36	31.42	4.11	0.00	39,90
K-Q 70-99		356.96	168.94	43.94	0.00	569,84
K 70-74		240.68	100.12	23.41	0.00	364,20
L 75		66.82	36.10	6.47	0.00	109,38
of which	*75.22*	4.05	5.38	0.82	0.00	10,25
M 80		12.16	4.25	5.34	0.00	21,75
N 85		15.90	11.87	4.62	0.00	32,38
O 90-93		21.41	16.61	3.59	0.00	41,61
90		4.68	10.24	0.31	0.00	15,23
91		12.16	0.94	0.31	0.00	13,41
92		2.49	2.45	1.23	0.00	6,18
93		2.08	2.98	1.75	0.00	6,80
P 95		0.00	0.00	0.51	0.00	0,51
Q 99		0.00	0.00	0.00	0.00	0,00
Not allocated		0.00	38.53	75.57	13.00	127.10
Households, total		1611.38	1084.48	221.83	0.00	2917.69
Transport		1472.44	1084.48		0.00	2556,92
Heating		112.03			0.00	112,03
Other		26.92		221.83	0.00	248,74
Not allocated						0.00

Annex 6 : Environmental taxes by tax type and industry or household consumption category 2001 (millions of euros)

	Energy	Transport	Pollution	Resources	Total
Total economy	3780.53	1758.30	462.00	14.30	6015.13
Total Industries	2152.94	579.24	241.73	14.30	2988.21
Industry classification					
A-B 01-05	32.13	11.69	7.98	0.00	51.81
A 01-02	31.92	10.79	7.98	0.00	50.70
01	31.51	10.33	7.98	0.00	49.82
02	0.42	0.46	0.00	0.00	0.88
B 05	0.21	0.90	0.00	0.00	1.11
C 10-14	6.38	1.19	0.10	0.00	7.67
10	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00
12-14	6.38	1.19	0.10	0.00	7.67
12	0.00	0.00	0.00	0.00	0.00
13	0.00	0.00	0.00	0.00	0.00
14	6.38	1.19	0.10	0.00	7.67
D 15-37	86.07	66.59	66.96	0.00	219.61
15-16	15.16	6.65	29.19	0.00	51.00
15	15.05	6.52	29.19	0.00	50.76
16	0.10	0.14	0.00	0.00	0.24
17-19	5.68	3.13	6.07	0.00	14.88
17	3.59	2.70	6.07	0.00	12.36
18	2.09	0.39	0.00	0.00	2.48
19	0.00	0.04	0.00	0.00	0.04
20	4.81	2.00	0.29	0.00	7.10
21-22	7.34	3.56	4.91	0.00	15.81
21	1.16	0.89	4.24	0.00	6.30
22	6.17	2.67	0.67	0.00	9.52
23-24	6.13	15.69	15.32	0.00	37.14
23	0.54	10.50	0.48	0.00	11.52
of which *23.1*	0.00	0.00	0.00	0.00	0.00
23.2	0.44	10.08	0.48	0.00	11.00
23.3	0.10	0.42	0.00	0.00	0.52
24	5.59	5.18	14.84	0.00	25.61
of which *24.14*	0.00	0.00	0.00	0.00	0.00
24.15	0.00	0.00	0.00	0.00	0.00
25	0.74	1.15	1.06	0.00	2.95
26	12.57	4.00	1.35	0.00	17.93
of which *26.1*	1.59	0.38	0.29	0.00	2.26
26.2	0.00	0.00	0.00	0.00	0.00
26.3	0.00	0.00	0.00	0.00	0.00
26.4	0.00	0.00	0.00	0.00	0.00
26.5	3.14	1.12	0.10	0.00	4.36
26.6	0.00	0.00	0.00	0.00	0.00
26.7	0.00	0.00	0.00	0.00	0.00
26.8	0.00	0.00	0.00	0.00	0.00
27	11.45	10.74	1.93	0.00	24.12
of which *27.1-3*	6.52	7.77	1.54	0.00	15.83
27.4	4.61	2.52	0.29	0.00	7.42
27.5	0.31	0.46	0.10	0.00	0.87
28	3.46	8.82	2.60	0.00	14.88

29		6.59	3.31	1.06	0.00	10.95
30-33		5.65	2.31	1.35	0.00	9.31
30		0.21	0.06	0.00	0.00	0.27
31		2.72	0.96	0.67	0.00	4.36
32		2.31	1.07	0.58	0.00	3.96
33		0.42	0.22	0.10	0.00	0.73
34-35		2.83	3.05	1.54	0.00	7.42
34		2.52	2.79	1.25	0.00	6.57
35		0.31	0.26	0.29	0.00	0.86
36		1.88	1.69	0.29	0.00	3.86
37		1.77	0.47	0.00	0.00	2.24
E 40-41		4.28	17.67	24.09	0.00	46.04
40		2.51	16.80	11.37	0.00	30.67
of which	*40.1*	0.00	10.58	11.27	0.00	21.86
	40.2	2.51	6.22	0.10	0.00	8.82
	40.3	0.00	0.00	0.00	0.00	0.00
41		1.77	0.87	12.72	0.00	15.36
F 45		168.95	33.25	4.14	0.00	206.34
G 50-52		282.11	65.30	9.83	0.00	357.23
H 55		6.82	5.54	5.39	0.00	17.75
I 60-64		1202.88	118.20	3.95	0.00	1325.03
60-63		1161.10	110.65	2.22	0.00	1273.96
60		1019.53	88.47	1.64	0.00	1109.63
of which	*60.1*	8.26	5.79	0.58	0.00	14.63
	60.2	0.00	0.00	0.00	0.00	0.00
of which	*60.24*	0.00	0.00	0.00	0.00	0.00
	60.3	0.00	0.00	0.00	0.00	0.00
61		27.25	3.24	0.00	0.00	30.49
of which	*61.1*	10.84	1.28	0.00	0.00	12.12
	61.2	16.41	1.96	0.00	0.00	18.37
62		24.80	3.74	0.10	0.00	28.63
63		89.52	15.20	0.48	0.00	105.21
64		41.78	7.55	1.73	0.00	51.06
J 65-67		4.39	33.09	3.85	0.00	41.33
K-Q 70-99		358.94	176.92	41.24	0.00	577.09
K 70-74		241.78	104.38	21.97	0.00	368.13
L 75		67.34	38.23	6.07	0.00	111.64
of which	*75.22*	4.07	5.61	0.77	0.00	10.45
M 80		12.25	4.47	5.01	0.00	21.72
N 85		16.04	12.43	4.34	0.00	32.81
O 90-93		21.54	17.41	3.37	0.00	42.32
90		4.71	10.73	0.29	0.00	15.73
91		12.21	1.01	0.29	0.00	13.52
92		2.51	2.54	1.16	0.00	6.21
93		2.10	3.12	1.64	0.00	6.86
P 95		0.00	0.00	0.48	0.00	0.48
Q 99		0.00	0.00	0.00	0.00	0.00
Not allocated		0.00	49.80	74.20	14.30	138.31
Households, total		1627.59	1179.06	220.27	0.00	3026.92
Transport		1477.13	1179.06		0.00	2656.19
Heating		122.25			0.00	122.25
Other		28.20		220.27	0.00	248.48
Not allocated						0.00

Annex 7 : Environmental taxes by tax type and industry or household consumption category 2002 (millions of euros)

	Energy	Transport	Pollution	Resources	Total
Total economy	3821.04	1801.40	444.36	20.00	6086.80
Total Industries	2182.96	605.78	240.01	20.00	3048.75
Industry classification					
A-B 01-05	32.59	12.25	8.93	0.00	53.78
A 01-02	32.38	11.33	8.93	0.00	52.64
01	31.95	10.82	8.93	0.00	51.71
02	0.42	0.50	0.00	0.00	0.93
B 05	0.21	0.93	0.00	0.00	1.14
C 10-14	6.45	1.28	0.10	0.00	7.82
10	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00
12-14	6.45	1.28	0.10	0.00	7.82
12	0.00	0.00	0.00	0.00	0.00
13	0.00	0.00	0.00	0.00	0.00
14	6.45	1.28	0.10	0.00	7.82
D 15-37	86.55	69.41	67.29	0.00	223.25
15-16	15.33	7.07	29.33	0.00	51.74
15	15.22	6.93	29.33	0.00	51.49
16	0.11	0.14	0.00	0.00	0.25
17-19	5.69	3.26	6.10	0.00	15.05
17	3.58	2.81	6.10	0.00	12.49
18	2.12	0.40	0.00	0.00	2.52
19	0.00	0.05	0.00	0.00	0.05
20	4.86	2.11	0.29	0.00	7.26
21-22	7.39	3.70	4.94	0.00	16.03
21	1.16	0.92	4.26	0.00	6.34
22	6.24	2.78	0.68	0.00	9.69
23-24	5.96	16.25	15.39	0.00	37.60
23	0.52	10.86	0.48	0.00	11.86
of which *23.1*	0.00	0.00	0.00	0.00	0.00
23.2	0.42	10.43	0.48	0.00	11.33
23.3	0.11	0.43	0.00	0.00	0.53
24	5.44	5.39	14.91	0.00	25.74
of which *24.14*	0.00	0.00	0.00	0.00	0.00
24.15	0.00	0.00	0.00	0.00	0.00
25	0.74	1.20	1.06	0.00	3.00
26	12.68	4.30	1.36	0.00	18.33
of which *26.1*	1.58	0.40	0.29	0.00	2.27
26.2	0.00	0.00	0.00	0.00	0.00
26.3	0.00	0.00	0.00	0.00	0.00
26.4	0.00	0.00	0.00	0.00	0.00
26.5	3.17	1.20	0.10	0.00	4.47
26.6	0.00	0.00	0.00	0.00	0.00
26.7	0.00	0.00	0.00	0.00	0.00
26.8	0.00	0.00	0.00	0.00	0.00
27	11.50	11.08	1.94	0.00	24.52
of which *27.1-3*	6.54	8.01	1.55	0.00	16.10
27.4	4.65	2.59	0.29	0.00	7.53
27.5	0.32	0.48	0.10	0.00	0.89
28	3.48	9.13	2.61	0.00	15.23

29		6.66	3.45	1.06	0.00	11.17
30-33		5.71	2.41	1.36	0.00	9.47
30		0.21	0.06	0.00	0.00	0.28
31		2.75	1.01	0.68	0.00	4.44
32		2.32	1.11	0.58	0.00	4.01
33		0.42	0.23	0.10	0.00	0.75
34-35		2.85	3.17	1.55	0.00	7.57
34		2.53	2.89	1.26	0.00	6.69
35		0.32	0.27	0.29	0.00	0.88
36		1.90	1.78	0.29	0.00	3.98
37		1.80	0.50	0.00	0.00	2.30
E 40-41		4.34	18.91	24.20	0.00	47.45
40		2.54	17.96	11.42	0.00	31.92
of which	*40.1*	0.00	11.15	11.33	0.00	22.48
	40.2	2.54	6.81	0.10	0.00	9.44
	40.3	0.00	0.00	0.00	0.00	0.00
41		1.80	0.95	12.78	0.00	15.53
F 45		171.43	35.30	4.16	0.00	210.89
G 50-52		285.65	68.53	9.87	0.00	364.06
H 55		6.86	5.74	5.39	0.00	17.99
I 60-64		1221.42	126.03	3.97	0.00	1351.41
60-63		1179.11	117.95	2.23	0.00	1299.29
60		1035.68	94.43	1.65	0.00	1131.75
of which	*60.1*	8.36	6.32	0.58	0.00	15.26
	60.2	0.00	0.00	0.00	0.00	0.00
of which	*60.24*	0.00	0.00	0.00	0.00	0.00
	60.3	0.00	0.00	0.00	0.00	0.00
61		27.61	3.41	0.00	0.00	31.02
of which	*61.1*	11.01	1.34	0.00	0.00	12.35
	61.2	16.60	2.07	0.00	0.00	18.67
62		25.19	3.95	0.10	0.00	29.24
63		90.63	16.16	0.48	0.00	107.27
64		42.30	8.08	1.74	0.00	52.13
J 65-67		4.44	34.62	3.87	0.00	42.93
K-Q 70-99		363.23	186.76	41.44	0.00	591.42
K 70-74		244.98	109.89	22.07	0.00	376.94
L 75		67.95	40.67	6.10	0.00	114.71
of which	*75.22*	4.12	6.01	0.77	0.00	10.91
M 80		12.36	4.59	5.03	0.00	21.99
N 85		16.16	12.99	4.36	0.00	33.50
O 90-93		21.78	18.63	3.39	0.00	43.79
90		4.75	11.62	0.29	0.00	16.67
91		12.38	1.05	0.29	0.00	13.72
92		2.54	2.62	1.16	0.00	6.32
93		2.11	3.32	1.65	0.00	7.08
P 95		0.00	0.00	0.48	0.00	0.48
Q 99		0.00	0.00	0.00	0.00	0.00
Not allocated		0.00	46.96	70.78	20.00	137.74
Households, total		1638.08	1195.62	204.35	0.00	3038.05
Transport		1499.58	1195.62		0.00	2695.20
Heating		111.57			0.00	111.57
Other		26.93		204.35	0.00	231.29
Not allocated						0.00