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Environmental taxes in Hungary

– Final report –

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1. Introduction

Hungary has been collecting and supplying national total data according to OECD/Eurostat environmental tax categories since 1995. Our work relied on the methodological guide of Eurostat (*Environmental taxes – A statistical guide, EC, 2001*). However, the breakdown of the different environmental tax categories according to economic activities has not been done before due to the lack of data sources and relevant methodology. For the very first time, during the present project experts at Hungarian Central Statistical Office developed a methodology for the breakdown of environmental taxes according to NACE Rev. 2 categories, including households.

The most important results of the project are as follows:

- List and description of environmental related taxes in Hungary according to OECD/Eurostat methodology
- Methodological description of breakdown of environmental taxes by economic activities
- A set of tables for the main environmental tax categories for the last five available years (2005-2009)

The main goal of this pilot project was to present environmental tax data in a harmonized way that fulfils the criteria laid down by the *Proposal for a Regulation of the European Parliament and of the Council on European Environmental Economic Accounts*. The Proposal states that “environmentally related tax revenues record and present data on environmentally related taxes in a way that is compatible with the System of National Accounts. They record national economies’ environmentally related tax revenues in a breakdown by economic activities as delineated in ESA 95. Economic activities comprise production activities by industries as well as private households’ activities”.

This project is financially aided by Eurostat, for the time period: January 2010 – April 2011. There is a multi-domain expert participation in the project. The experts represent the areas of national accounts as well as environmental statistics.

The structure of the present report is the following: after the introduction, Chapter 2 gives a brief overview of the methodological backgrounds of environmental related taxes. Chapter 3 contains the detailed description of the different environmental taxes in Hungary. Chapter 4 provides information on the different data sources and methods used for breaking down national total data according to NACE Rev. 2 categories, while Chapter 5 summarizes the most important results. In the Annex the set of tables for the main environmental tax categories for 2005-2009 can be found.

2. Methodological background

Economic instruments for the control of pollution and the management of natural resources became a very important part of environmental policy of EU Member States. Eurostat has developed a guideline of the statistics of environmental taxes.

According to the Eurostat publication '*Environmental taxes – A statistical guide*' the definition of an environmental tax is: a tax whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific negative impact on the environment.

The joint EU/OECD methodology established four different categories of environmental taxes:

- energy taxes,
- pollution taxes,
- resource taxes,
- transport taxes.

Energy taxes are taxes that are connected to different energy products used for both transport (petrol and diesel) as well as stationary (fuel oils, natural gas, coal and electricity) purposes. It shall be noted that because of the close connection to energy taxes the CO₂ taxes are also included here.

Transport taxes are related to the ownership and use of motor vehicles (excluding taxes on petrol, diesel and other transport fuels).

Pollution taxes are derived from measured or estimated emission to air or effluents to water, management of solid waste and noise (except for CO₂ taxes).

Resource taxes are connected to natural resource extraction.

In Hungary the different types of environment related taxes were identified according the above-described methodology. However, some taxes (as borderline issues) are not considered as environmental tax (for example the mineral extraction charge).

In calculation of environmental taxes 5 essential quality requirements have to be ensured:

- completeness: examination has to cover all available data sources;
- consistency: calculation has to be made according to equal aspects ensuring comparability;
- transparency: calculation process has to be understandable for everyone;
- accuracy: results have to converge to real values as much as possible.
- continuity: the results can be produced each year.

In order to meet the above-mentioned requirements, the following considerations were taken into account and actions were made:

1. All possible data sources were mapped, including, among others, administrative data sources, national accounts as well as certain registers and inventories.
2. Administrative data sources were used in every area if they were available or applicable. Estimations based on other sources were made only if no administrative data can be used. In some cases, estimations were used for correction factors.
3. Estimation methods were documented.
4. Estimations were made based on data from other data collections and inventories.
5. Detailed documentation can ensure the reproducing of data in each year.

3. Description of environmental related taxes in Hungary

There are different types of environmental related taxes in Hungary. Most of the taxes are product charges on certain environmentally harmful products such as refrigerating agents, petroleum products or packaging. There are certain types of taxes in relation with the ownership and use of vehicles (vehicle tax and excise duty on fuel). Besides, environmental pressure fees must also be paid for the pollution of the environment (air, water, soil).

The categorization of environmentally related taxes (between 2005 and 2009) according to the main OECD/Eurostat environmental tax categories are as follows:

1. Energy taxes

- 1.1. Product charge on other petroleum products
- 1.2. Excise tax on mineral oils
- 1.3. Energy tax

2. Pollution taxes

- 2.1. Product charge on refrigerators/refrigerating agents
- 2.2. Product charge on batteries
- 2.3. Product charge on packaging
- 2.4. Product charge on commercial printing paper
- 2.5. Product charge on electric appliances and electronic equipment
- 2.6. Environmental pressure fee

3. Resource taxes

- 3.1. Water resource charge
- 3.2. Soil protection levy

4. Transport taxes

- 4.1 Product charge on tires
- 4.2. Motor vehicle tax

As one of the main output of the project, data sheets, as presented below, summarizes the relevant characteristics of each of the environmental related taxes in Hungary (as of 1st January 2011).

NAME	1.1. PRODUCT CHARGE ON OTHER PETROLEUM PRODUCTS
Classification	Energy taxes
Legal base	Act LVI of 1995 on Environmental Product Charges
Tax payer	First inland distributor of the product, or the person who firstly uses the product for own purposes. In the case of inland-made products, tax payer is the first buyer of the distributor.
Tax base	Weight of the product
Rate of the tax	97 HUF/kg

NAME	1.2. EXCISE TAX ON MINERAL OILS
Classification	Energy taxes
Legal base	Act CXXVII of 2003 on Excise Taxes and Special Regulations on the Distribution of Excise Goods
Tax payer	a) legal persons, unincorporated organizations and natural persons involved in the production, warehousing, storage, transportation, distribution, importation, exportation, or in any other way holding excise goods or products suitable for the production of excise goods as specified in the Act, b) organizations having supervisory, monitoring and other regulatory powers in connection with the taxation and distribution of excise goods.
Tax base	quantity of mineral oils
Rate of the tax	<ul style="list-style-type: none"> • 120 000 HUF/thousand litres for unleaded gasoline (petrol) falling under tariff headings 2710 11 31, 2710 11 41, 2710 11 45 and 2710 11 49; • 124 200 HUF/thousand litres for leaded gasoline (petrol) falling under tariff headings 2710 11 31, 2710 11 51 and 2710 11 59 and for petroleum products falling under heading 2710 19 21; • 97 350 HUF/thousand litres for gas oils falling under tariff headings 2710 19 41, 2710 19 45 and 2710 19 49 if sold as industrial or household heating fuel; • 97 350 HUF/thousand litres for gas oils falling under tariff heading 2710 19 41 if sold as motor fuel; • 4 425 HUF/thousand kilos for heating oils falling under heading 2710 19 61, the viscosity of which is greater than 4.5 mm²/s at 40 °C and in distillation testing the quantity of the portion distilled up to the temperatures of 250 °C or 350 °C is not in excess of 25 per cent or 80 per cent, respectively, and the density of which is greater than 860 kg/m³ as measured at 15 °C, or 116,000 HUF/thousand kilos under other circumstance, including when offered, used or sold as motor fuel; 40,000 HUF/thousand kilos for heating oils falling under headings 2710 19 63, 2710 19 65 and 2710 19 69, the viscosity of which is greater than 4.5 mm²/s at 40 °C and in distillation testing the quantity of the portion distilled up to the temperatures of 250 °C or 350 °C is not in excess of 25 per cent or 80 per cent, respectively, and the density of which is below 860 kg/m³ as measured at 15 °C, or 116,000 HUF/thousand kilos under other circumstance, including when offered, used or sold as motor fuel;

NAME	1.3. ENERGY TAX
Classification	Energy taxes
Legal base	Act LXXXVIII of 2003 on Energy Taxes
Tax payer	The tax is paid upon the sale of energy by an energy trader to an end user, not including household consumers; or upon the purchase of energy by an end user in Hungary, not including household consumers.
Tax base	a) the quantity of electricity measured in megawatt-hour; b) the quantity of natural gas measured in gigajoule, c) the quantity of coal measured in thousand kilograms.
Rate of the tax	a) 295 HUF per megawatt-hour in the case of electricity; b) 88.50 HUF per gigajoule in the case of natural gas; c) 2390 HUF per thousand kilograms in the case of coal (since 1 st January 2011).

NAME	2.1. PRODUCT CHARGE ON REFRIGERATORS/REFRIGERATING AGENTS¹
Classification	Pollution taxes
Legal base	Act LVI of 1995 on Environmental Product Charges
Tax payer	First inland distributor of the product, or the person who firstly uses the product for own purposes.
Tax base	Weight of the product
Rate of the tax	420 HUF/kg
Note	Product charge on refrigerator has been included in the category 'Product charge on electric appliances and electronic equipment' since 2008.

NAME	2.2. PRODUCT CHARGE ON BATTERIES¹
Classification	Pollution taxes
Legal base	Act LVI of 1995 on Environmental Product Charges
Tax payer	First inland distributor of the product, or the person who firstly uses the product for own purposes.
Tax base	Weight of the product
Rate of the tax	<ul style="list-style-type: none"> • 112 HUF/kg for batteries filled with electrolyte • 156 HUF/kg for batteries not filled electrolyte

NAME	2.2. PRODUCT CHARGE ON PACKAGING¹
Classification	Pollution taxes
Legal base	Act LVI of 1995 on Environmental Product Charges
Tax payer	First inland distributor of the product, or the person who firstly uses the product for own purposes.
Tax base	Weight of the product
Rate of the tax	<p>1. Product charges calculated on the basis of packaging materials used:</p> <ul style="list-style-type: none"> • plastic 36 HUF/kg, • composite 44 HUF/kg, • aluminium 16 HUF/kg, • metal (excl. aluminium) 13 HUF/kg • paper, wood, textile of natural origin 16 HUF/kg • glass 6 HUF/kg • other 44 HUF/kg <p>2. Product charges on retail packaging:</p> <ul style="list-style-type: none"> • plastic (other than shopping and promotional bags) 350 HUF/kg • plastic shopping and promotional bags 1900 HUF/kg • glass 30 HUF/kg • composite packaging: <ul style="list-style-type: none"> ○ laminated beverage containers 450 HUF/kg ○ other 700 HUF/kg • metal containers 1150 HUF/kg • other materials 2200 HUF/kg

NAME	2.4. PRODUCT CHARGE ON COMMERCIAL PRINTING PAPER
Classification	Pollution taxes
Legal base	Act LVI of 1995 on Environmental Product Charges
Tax payer	First inland distributor of the product, or the person who firstly uses the product for own purposes. In the case of inland-made products, tax payer is the first buyer of the distributor.
Tax base	Weight of the product
Rate of the tax	26 HUF/kg

NAME	2.5. PRODUCT CHARGE ON ELECTRIC APPLIANCES AND ELECTRONIC EQUIPMENT¹
Classification	Pollution taxes
Legal base	Act LVI of 1995 on Environmental Product Charges
Tax payer	First inland distributor of the product, or the person who firstly uses the product for own purposes.
Tax base	Weight of the product
Rate of the tax	<ul style="list-style-type: none"> • Major household appliances 83 HUF/kg • Small household appliances 83 HUF/kg • Information (IT) and telecommunications equipment, excl. radio telephone sets 90 HUF/kg • Home entertainment goods 100 HUF/kg • Electric do-it-yourself machinery and tools, except fixed industrial-size tools 83 HUF/kg • Games and toys and sporting equipment 100 HUF/kg • Control, monitoring and surveillance equipment 90 HUF/kg • Vending machines 92 HUF/kg • Radio telephones 1000 HUF/kg

NAME	2.6. ENVIRONMENTAL PRESSURE CHARGE
Classification	Pollution taxes
Legal base	Act LXXXIX of 2003 on Environmental Pressure Charges
Tax payer	Emitters that releases emission to air, water and soil.
Tax base	Amount of certain emissions to air, water and soil.
Rate of the tax	<ol style="list-style-type: none"> 1. In the case of emissions to air: <ul style="list-style-type: none"> • Sulphur dioxide 50 HUF/kg • Nitrogen oxides 120 HUF/kg • Non-toxic particulate matters 30 HUF/kg 2. In the case of emissions to water: <ul style="list-style-type: none"> • chemical oxygen demand (KOI) 90 HUF/kg • phosphorus 1 500 HUF/kg • nitrogen 180 HUF/kg • mercury 220 000 HUF/kg • cadmium 44 000 HUF/kg • chrome 8 800 HUF/kg • nickel 8 800 HUF/kg • lead 8 800 HUF/kg • copper 4 400 HUF/kg 3. In the case of emissions to soil: <ul style="list-style-type: none"> • 120 HUF/m³

NAME	3.1. WATER RESOURCE CHARGE
Classification	Resource taxes
Legal base	Act LVII of 1995 on Water Management
Tax payer	Users and industrial consumers of water stocks
Tax base	Amount of water used
Rate of the tax	<ul style="list-style-type: none"> • basic charge for users 4.5 HUF/m³, with certain multipliers • basic charge for industrial consumers 14.1 HUF/m³

NAME	3.2. SOIL PROTECTION LEVY
Classification	Resource taxes
Legal base	Act CXXIX of 2007 on the Protection of Soil
Tax payer	Owner of the soil if used for other purposes
Tax base	Area of the soil
Rate of the tax	differentiated based on quality classes (I-VIII) and type of soil: <ul style="list-style-type: none"> • 4 000-92 000 HUF/hectare for arable land, vineyard, kitchen garden, orchard • 4 000-48 000 HUF/hectare for meadow, grassland, reed, forest • 880 000 HUF/hectare for fishpond

NAME	4.1. PRODUCT CHARGE ON TIRES¹
Classification	Transport taxes
Legal base	Act LVI of 1995 on Environmental Product Charges
Tax payer	First inland distributor of the product, or the person who firstly uses the product for own purposes.
Tax base	Weight of the product
Rate of the tax	110 HUF/kg

NAME	4.2. MOTOR VEHICLE TAX
Classification	Transport taxes
Legal base	Act LXXXII of 1991 on Motor Vehicle Tax
Tax payer	Owners of motor vehicles
Tax base	Effective power of vehicles used for passenger transport
Rate of the tax	<ul style="list-style-type: none"> • 345 HUF/kW in 0-3 years after the production of the vehicle, • 300 HUF/kW in 4-7 years after the production of the vehicle, • 230 HUF/kW in 8-11 years after the production of the vehicle, • 185 HUF/kW in 12-15 years after the production of the vehicle • 140 HUF/kW in 16 years or more after the production of the vehicle

¹ Exemption may be granted from paying product charges by the Act LVI of 1995 on Environmental Product Charges if the products are recycled from waste by the obligor or if waste from products subject to product charges have been delivered for recycling.

4. Data sources and methods

In order to link the environmental tax data to other environmental accounts data, it is inevitable to allocate these data to industries and household consumption categories. For certain taxes this is not a difficult task, for others estimation methods have to be applied.

Our basic method is the following: national totals for all kind of environmental-related tax revenues are available from budgetary statistics. These data have to be broken by economic branches (NACE Rev 2. two-digit level) using individual calculation tool for every taxes. It is important to underline that the total value of the environmental tax was broken down by the information on who the tax is actually imposed on. Calculation tools are discussed in detail in this chapter.

Generally, the following data sources were used for the estimation procedure:

- Tax revenue data from Hungarian Tax and Financial Control Administration
- Tax revenue data from Hungarian Customs and Finance Guard
- Tax revenue data from Hungarian Central Directorate for Water & Environment
- National accounts, Supply and Use Tables (SUT)
- Energy use data from Energy Centre Hungary
- Household consumption data
- Motor vehicle inventory of Central Office for Administrative and Electronic Public Services
- Data for the stock of motor vehicles using perpetual inventory method (PIM)

Individual methods for breaking down every environmental tax in Hungary according to NACE Rev 2. categories are as follows:

1. Energy taxes

1.1. Product charge on other petroleum products

Data on product charge on other petroleum products for economic branches were calculated with the use of data on the stock of motor vehicles. For this purpose, the ratio of motor vehicles owned by economic divisions (NACE Rev 2. 2-digit level) and households had to be generated.

First of all, the ratio for the household/industry owned motor vehicles was calculated, using the database of the Central Office for Administrative and Electronic Public Services, after that, the stock of industry-owned motor vehicles were assigned to economic branches with the help of the stock of motor vehicles using PIM.

1.2. Excise tax on mineral oils

Data on the excise tax on the three types of mineral oils (gasoline, gas oil and heating oil) were broken down by economic branches with the use of energy consumption data (data on the consumption of mineral oils).

For certain economic divisions (NACE Rev 2. 2-digits: 01-03, 05, 10-33) the energy consumption data were available from energy statistics (source: Energy Centre).

For other divisions, the energy consumption data had to be calculated using the energy consumption data of the economic sections, which was available from the database of Energy Centre and the stock of motor vehicles calculated with PIM.

1.3. Energy tax

Revenue data on energy tax were broken down by economic branches with the use of energy consumption data (data on the consumption of electricity).

For certain economic divisions (NACE Rev 2. 2-digits: 01-03, 05, 10-33) the energy consumption data were available from energy statistics (source: Energy Centre).

For other divisions, the energy consumption data had to be calculated using the energy consumption data of the economic sections, which was available from the database of Energy Centre and economic output of the divisions (National Accounts data).

2. Pollution taxes

2.1. Product charge on refrigerators/refrigerating agents

Data on product charge on refrigerators/refrigerating agents were assigned to economic divisions by using Supply and Use tables for refrigerators and connected products. Data of households was estimated by using retail data.

2.2. Product charge on batteries

Data on product charge on batteries were assigned to economic divisions by using data on the stock of motor vehicles. The ratio for the household/industry owned motor vehicles was calculated, using the database of the Central Office for Administrative and Electronic Public Services

2.3. Product charge on packaging

Data on product charges was calculated on the basis of packaging materials used, allocation of totals to economic divisions was made by using tax revenue data from Hungarian Customs and Finance Guard.

Data on product charges on retail packaging was allocated to economic divisions 55 and 56 (based on tax revenue data from Hungarian Customs and Finance Guard), apart from this, data was assigned to households.

2.4. Product charge on commercial printing paper

Tax revenue data on product charge on commercial printing paper was, as a whole assigned to economic division 47 Retail trade.

2.5. Product charge on electric appliances and electronic equipment

The allocation of revenue data on product charge on electric appliances and electronic equipment was executed by using data from Supply and Use tables for electronic equipments used by businesses if they are available. For households, a calculation, based on estimation of household/industry ratio of electronic equipments was made.

For this estimation, the following household/industry ratios were used for the different electric appliances:

Major household appliances 0.95/0.05
Small household appliances 0.95/0.05
Information and telecommunications equipment, excl. radio telephone 0.5/0.5
Home entertainment goods 0.95/0.05
Electric do-it-yourself machinery and tools 0.7/0.3
Games and toys and sporting equipment 1/0
Control, monitoring and surveillance equipment 0.05/0.95
Vending machines 0/1
Radio telephones 0.5/0.5

2.6. Environmental pressure fee

For data on environmental pressure fee, the allocation of revenue data to economic divisions was made by using Tax revenue data from Hungarian Tax and Financial Control Administration as they are available and fully compatible with our purposes.

3. Resource taxes

3.1. Water resource charge

The allocation of revenue data on water resource charge was carried out by using revenue data from Hungarian Central Directorate for Water & Environment as they are available and fully compatible with our purposes.

3.2. Soil protection levy

Tax revenue data on product charge on commercial printing paper was, as a whole assigned to households, based on the purpose of the tax.

4. Transport taxes

4.1 Product charge on tires

Data on product charge on tires were allocated to economic divisions by using data on the stock of motor vehicles. The ratio for the household/industry owned motor vehicles was calculated by using the database of the Central Office for Administrative and Electronic Public Services.

4.2. Motor vehicle tax

Revenue data of motor vehicle tax were allocated to economic divisions by using data on the stock of motor vehicles. The ratio for the household/industry owned motor vehicles was calculated by using the database of the Central Office for Administrative and Electronic Public Services.

5. Results

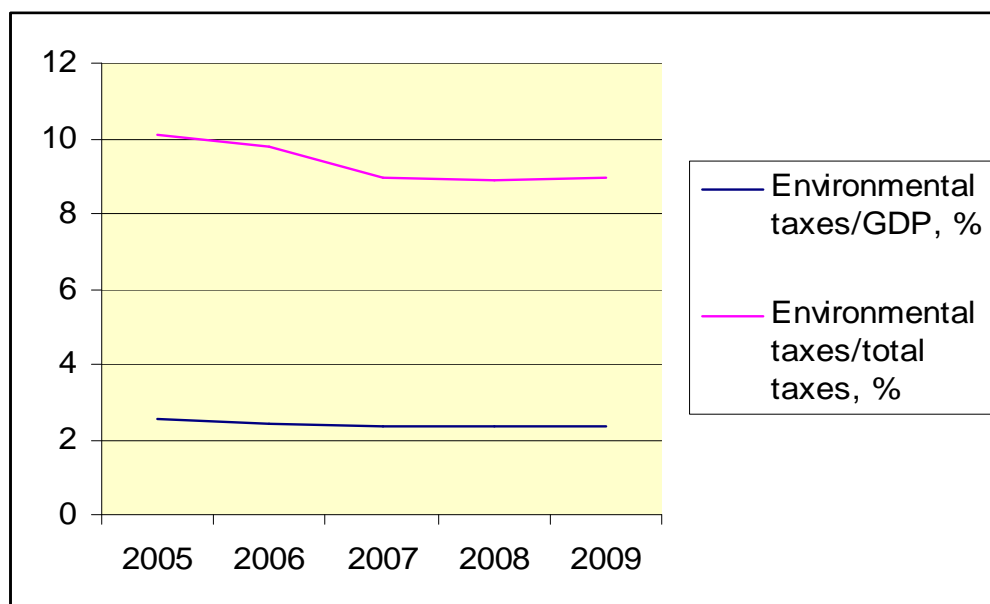
A complete set of environmental tax data for the main environmental tax categories for five years (2005-2009) are available broken down by economic activities. This chapter contains the summary of our results and data sets, along with the analysis of the most important findings. The detailed tables for each of the four environmental tax categories can be found in the Annex.

Table 1. Environmental taxes by the main categories, 2005-2009 (million HUF)

	2005	2006	2007	2008	2009
Energy taxes	469 673	483 843	494 608	513 041	500 827
Pollution taxes	16 775	18 894	22 672	28 393	33 855
Resource taxes	17 588	18 229	16 948	19 415	19 116
Transport taxes	49 985	51 737	62 757	66 417	64 085
Total	554 021	572 703	596 986	627 265	617 883

In Hungary, energy taxes accounted for 85% of total environmental tax revenue in 2005, the same data was 81% in 2009. Transport taxes accounted for around 9% in 2005, 10% in 2009. Compared to EU-27 data, the ratio of energy taxes is significantly higher in Hungary (in the EU-27, it was 72% in 2007), while the ratio of transport taxes is lower (EU-27 in 2007: 24%).

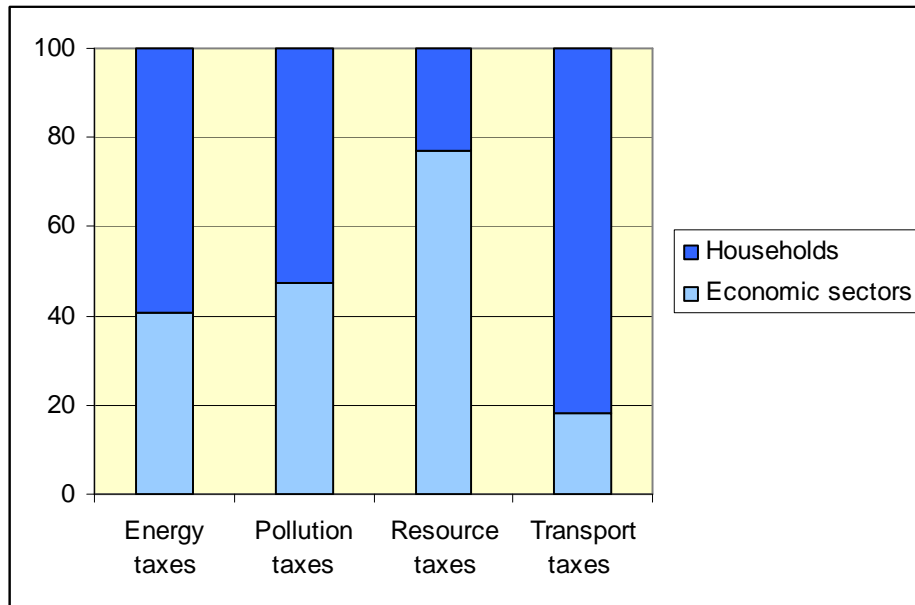
Figure 1. Environmental taxes compared to GDP and total taxes, 2005-2009 (%)



Compared to GDP data, the Hungarian environmental tax revenues was as high as 2,5% of the total GDP, the same ratio is 2,4% in 2009. The ratio is equal to the data of the EU-27 in 2007.

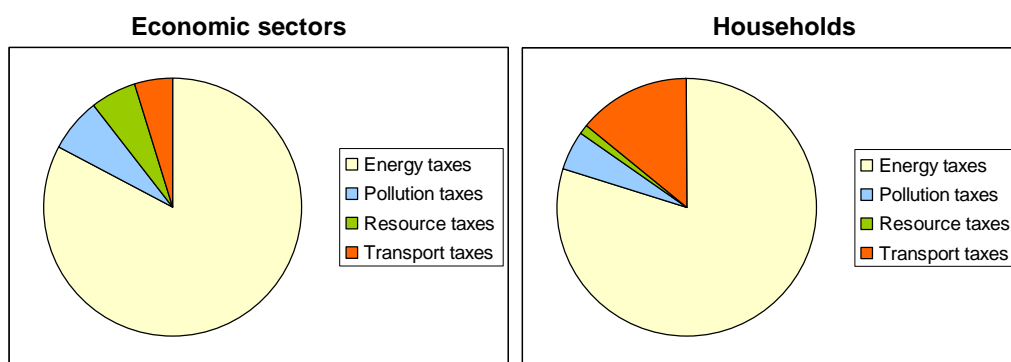
In Hungary, the environmental tax revenue/total tax revenue ratio was 10,1% in 2005. A major decrease by 1,1 % point can be detected in 2009 compared to the data of 2005. In the EU-27, the value of the indicator was significantly lower, it was 6,2% in 2007.

Figure 2. Total environmental tax revenues broken down by economic sectors and households in 2009 (%)



The ratio of households is the highest in the case of transport taxes, 82% of total transport taxes can be allocated to households. The lowest ratio can be observed in the case of resource taxes; only 23% of total resource tax revenues were assigned to the activities of households.

Figure 3. The share of environmental tax categories from total environmental tax revenues in 2009 (%)



Energy taxes play a dominant role among environmental related taxes in Hungary in the case of both the economic sectors and the households. Regarding transport taxes, a major difference in the share of environmental tax categories from total environmental tax revenues can be detected. The share of transport taxes was by 9 % point higher in favour of households in 2009 (14% and 5%)

Table 2. Energy taxes broken down by the most significant NACE Rev 2. categories, 2005-2009 (million HUF)

NACE Rev 2. category		2005	2006	2007	2008	2009
1	Crop and animal production, hunting and related service activities	22 364	24 637	25 278	26 867	25 983
45	Wholesale and retail trade and repair of motor vehicles and motorcycles	12 361	12 596	12 846	13 191	12 948
46	Wholesale trade, except of motor vehicles and motorcycles	17 550	17 872	18 204	18 747	18 372
49	Land transport and transport via pipelines	52 761	56 146	59 114	62 772	60 629
77	Rental and leasing activities	10 377	10 577	10 788	11 064	10 865
84	Public administration and defence; compulsory social security	10 285	10 456	10 617	11 024	10 755
97	Households	283 859	289 231	294 691	301 719	296 309
	Other divisions	60 116	62 329	63 071	67 655	64 965
	Total	469 673	483 843	494 608	513 041	500 827

Households accounted for around 60% of total energy tax revenues in 2009, while the same data of NACE division *Land transport* was around 11%, and NACE division *Agriculture* was as high as 5% of total energy tax revenues.

Table 3. Pollution taxes broken down by the most significant NACE Rev 2. categories, 2005-2009 (million HUF)

NACE Rev 2. category		2005	2006	2007	2008	2009
19	Manufacture of coke and refined petroleum products	1 487	2 626	3 778	4 862	5 043
46	Wholesale trade, except of motor vehicles and motorcycles	1 062	1 522	2 051	2 670	2 886
47	Retail trade, except of motor vehicles and motorcycles	2 270	2 689	2 941	3 123	2 657
97	Households	9 337	8 807	9 749	13 235	17 882
	Other divisions	2 619	3 251	4 153	4 502	5 387
	Total	16 775	18 894	22 672	28 393	33 855

Households accounted for around 53% of total pollution tax revenues in 2009; this data was by 10% point lower in 2007. NACE division *Retail trade* accounted for 8% of total pollution tax revenues, the same data was by 6% point higher in 2005 and 2006. The contribution of NACE division *Manufacture of coke* to total pollution taxes increased significantly, the share of the division was only 9% in 2005, and increased to 15% in 2009.

Table 4. Resource taxes broken down by the most significant NACE Rev 2. categories, 2005-2009 (million HUF)

NACE Rev 2. category		2005	2006	2007	2008	2009
35	Electricity, gas, steam and air conditioning supply	2 789	2 860	2 985	3 249	3 334
36	Water collection, treatment and supply	7 013	7 192	7 507	8 171	8 383
97	Households	5 286	5 612	3 779	5 082	4 411
	Other divisions	2 501	2 565	2 677	2 914	2 989
	Total	17 588	18 229	16 948	19 415	19 116

NACE division *Energy supply* accounted for 44% of total resource taxes in 2009, this data was by 5% point lower in 2006. Contribution of households to total resource taxes decreased by 8% point comparing data of 2006 and 2009. In 2009, share of households from total resource taxes was 23%. NACE division *Water services* accounted for 17% of total resource taxes in 2009.

Table 5. Transport taxes broken down by the most significant NACE Rev 2. categories, 2005-2009 (million HUF)

NACE Rev 2. category		2005	2006	2007	2008	2009
49	Land transport and transport via pipelines	5 100	5 025	5 876	5 838	5 633
97	Households	40 988	42 425	51 461	54 462	52 550
	Other divisions	3 898	4 288	5 420	6 117	5 903
	Total	49 985	51 737	62 757	66 417	64 085

Households accounted for 82% of total energy tax revenues in 2009, while the same data of NACE division *Land transport* was around 9%, together with data of all the other divisions.

6. Future plans

In order to fully harmonize the Hungarian methodology to the requirements of the data supply laid down by the Regulation of the European Parliament and of the Council on European Environmental Economic Accounts, the following actions have to be executed in the future:

1. As it was planned, our work focused on the breakdown of environmental tax data according to NACE Rev 2. at 2-digit level. In the case of certain economic divisions, data have to be broken down by NACE sections according to the set of standard tables for environmental taxes by economic activities. These divisions are as follows:

19	Manufacture of coke and refined petroleum products
20	Manufacture of chemicals and chemical products
23	Manufacture of other non-metallic mineral products
24	Manufacture of basic metals
35	Electricity, gas, steam and air conditioning supply
49	Land transport and transport via pipelines
50	Water transport
84	Public administration and defence; compulsory social security

2. In order to harmonize our data sets to the detailed list of taxes and social contributions according to national classification by DG TAXUD, the reconsideration of our list of environmental taxes as well as methods may have to be performed. This work should involve consultations with experts both at national level and at DG TAXUD in order to achieve reasonable compromise well before the first data supply to Eurostat.

7. Annexes

Annex 1. Energy taxes in Hungary by NACE Rev 2. divisions, 2005-2009 (million HUF)

NACE Rev 2. category		2005	2006	2007	2008	2009
01	Crop and animal production, hunting and related service activities	22 364	24 637	25 278	26 867	25 983
02	Forestry and logging	257	284	289	313	300
03	Fishing and aquaculture	26	28	28	31	29
05	Mining of coal and lignite	1	1	0	0	0
06	Extraction of crude petroleum and natural gas	-	-	-	-	-
07	Mining of metal ores	5	5	5	6	6
08	Other mining and quarrying	617	692	710	763	734
09	Mining services	382	428	440	471	454
10	Manufacture of food products	1 492	1 581	1 587	1 756	1 660
11	Manufacture of beverages	459	484	491	526	505
12	Manufacture of tobacco products	16	16	15	16	16
13	Manufacture of textiles	50	51	50	58	54
14	Manufacture of wearing apparel	39	40	41	44	42
15	Manufacture of leather and related products	20	21	21	23	22
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	108	113	112	128	119
17	Manufacture of paper and paper products	219	220	215	252	231
18	Printing and reproduction of recorded media	63	66	66	73	69
19	Manufacture of coke and refined petroleum products	1 146	1 221	1 224	1 368	1 288
20	Manufacture of chemicals and chemical products	4 755	5 240	5 330	5 828	5 556
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	324	317	312	348	327
22	Manufacture of rubber and plastic products	256	259	252	297	272
23	Manufacture of other non-metallic mineral products	864	909	904	1 029	959
24	Manufacture of basic metals	588	607	597	692	639
25	Manufacture of fabricated metal products, except machinery and equipment	191	199	199	221	209
26	Manufacture of computer, electronic and optical products	297	294	288	330	306
27	Manufacture of electrical equipment	333	349	348	391	367
28	Manufacture of machinery and equipment n.e.c.	345	353	348	397	369
29	Manufacture of motor vehicles, trailers and semi-trailers	500	501	490	571	525
30	Manufacture of other transport equipment	35	37	37	41	39
31	Manufacture of furniture	180	185	184	207	194
32	Other manufacturing	189	194	193	217	204
33	Repair and installation of machinery and equipment	133	132	127	154	139
35	Electricity, gas, steam and air conditioning supply	5 031	5 293	5 239	6 045	5 600
36	Water collection, treatment and supply	1 250	1 272	1 296	1 335	1 308
37	Sewerage	725	739	753	774	759
38	Waste collection, treatment and disposal activities; materials recovery	1 549	1 578	1 608	1 655	1 622
39	Remediation activities and other waste management services	341	348	354	364	357
41	Construction of buildings	974	1 068	1 094	1 164	1 124
42	Civil engineering	1 134	1 247	1 278	1 357	1 312
43	Specialised construction activities	561	612	625	670	645
45	Wholesale and retail trade and repair of motor vehicles and motorcycles	12 361	12 596	12 846	13 191	12 948
46	Wholesale trade, except of motor vehicles and motorcycles	17 550	17 872	18 204	18 747	18 372
47	Retail trade, except of motor vehicles and motorcycles	9 091	9 252	9 417	9 722	9 514
49	Land transport and transport via pipelines	52 761	56 146	59 114	62 772	60 629
50	Water transport	596	635	669	711	687

51	Air transport	1 062	1 131	1 193	1 267	1 224
52	Warehousing and support activities for transportation	2 013	2 122	2 207	2 399	2 291
53	Postal and courier activities	292	296	298	316	305
55	Accommodation	926	942	957	991	969
56	Food and beverage service activities	540	547	552	584	564
58	Publishing activities	349	354	358	376	365
59	Motion picture, video and television programme production, sound recording and music publishing activities	92	93	93	100	96
60	Programming and broadcasting activities	204	207	209	220	213
61	Telecommunications	3 011	3 060	3 107	3 224	3 146
62	Computer programming, consultancy and related activities	1 233	1 253	1 272	1 325	1 291
63	Information service activities	182	185	188	196	191
64	Financial service activities, except insurance and pension funding	1 528	1 549	1 564	1 651	1 597
65	Insurance, reinsurance and pension funding, except compulsory social security	257	261	263	278	269
66	Activities auxiliary to financial services and insurance activities	298	302	304	323	312
68	Real estate activities	2 894	2 926	2 940	3 149	3 023
69	Legal and accounting activities	392	396	397	428	409
70	Activities of head offices; management consultancy activities	353	357	360	384	369
71	Architectural and engineering activities; technical testing and analysis	927	942	954	997	970
72	Scientific research and development	404	410	417	433	423
73	Advertising and market research	321	326	330	346	336
74	Other professional, scientific and technical activities	315	319	323	340	329
77	Rental and leasing activities	10 377	10 577	10 788	11 064	10 865
78	Employment activities	239	241	243	259	249
79	Travel agency, tour operator and other reservation service and related activities	15	15	15	17	16
80	Security and investigation activities	335	340	345	360	350
81	Services to buildings and landscape activities	268	272	275	290	280
82	Office administrative, office support and other business support activities	959	974	989	1 029	1 003
84	Public administration and defence; compulsory social security	10 285	10 456	10 617	11 024	10 755
85	Education	2 473	2 505	2 528	2 669	2 581
86	Human health activities	1 490	1 510	1 523	1 611	1 557
87	Residential care activities	52	51	49	60	54
88	Social work activities without accommodation	57	57	56	65	60
90	Creative, arts and entertainment activities	74	74	74	81	77
91	Libraries, archives, museums and other cultural activities	24	23	22	28	25
92	Gambling and betting activities	159	162	164	171	166
93	Sports activities and amusement and recreation activities	149	150	151	161	155
94	Activities of membership organisations	382	387	392	411	399
95	Repair of computers and personal and household goods	365	372	378	390	382
96	Other personal service activities	345	347	347	377	359
	Households	283 859	289 231	294 691	301 719	296 309
	Total	469 673	483 843	494 608	513 041	500 827

Annex 2. Pollution taxes in Hungary by NACE Rev 2. divisions, 2005-2009 (million HUF)

NACE Rev 2. category		2005	2006	2007	2008	2009
01	Crop and animal production, hunting and related service activities	54	46	45	46	62
02	Forestry and logging	2	2	2	2	4
03	Fishing and aquaculture	0	0	0	0	0
05	Mining of coal and lignite	0	0	0	0	0
06	Extraction of crude petroleum and natural gas	-	-	-	-	-
07	Mining of metal ores	0	0	0	0	0
08	Other mining and quarrying	7	7	7	12	15
09	Mining services	0	0	0	0	1
10	Manufacture of food products	166	141	141	160	195
11	Manufacture of beverages	245	413	586	741	771
12	Manufacture of tobacco products	420	741	1 065	1 370	1 422
13	Manufacture of textiles	7	6	6	8	10
14	Manufacture of wearing apparel	4	3	4	5	7
15	Manufacture of leather and related products	5	4	5	7	9
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	6	6	6	10	13
17	Manufacture of paper and paper products	14	12	14	20	26
18	Printing and reproduction of recorded media	30	27	29	43	55
19	Manufacture of coke and refined petroleum products	1 487	2 626	3 778	4 862	5 043
20	Manufacture of chemicals and chemical products	21	20	23	32	40
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	17	15	16	10	13
22	Manufacture of rubber and plastic products	75	68	72	103	131
23	Manufacture of other non-metallic mineral products	26	24	26	39	51
24	Manufacture of basic metals	15	13	14	12	15
25	Manufacture of fabricated metal products, except machinery and equipment	33	29	31	46	59
26	Manufacture of computer, electronic and optical products	30	29	34	43	60
27	Manufacture of electrical equipment	55	48	51	69	87
28	Manufacture of machinery and equipment n.e.c.	25	23	26	35	46
29	Manufacture of motor vehicles, trailers and semi-trailers	75	72	81	105	142
30	Manufacture of other transport equipment	5	5	5	5	7
31	Manufacture of furniture	11	9	10	14	18
32	Other manufacturing	8	7	8	12	15
33	Repair and installation of machinery and equipment	4	4	4	4	5
35	Electricity, gas, steam and air conditioning supply	8	9	12	8	15
36	Water collection, treatment and supply	2	3	3	2	3
37	Sewerage	1	1	1	1	1
38	Waste collection, treatment and disposal activities; materials recovery	4	4	5	4	7
39	Remediation activities and other waste management services	0	1	1	0	1
41	Construction of buildings	10	9	10	14	20
42	Civil engineering	2	3	3	3	6
43	Specialised construction activities	5	5	5	7	10
45	Wholesale and retail trade and repair of motor vehicles and motorcycles	34	34	38	52	73
46	Wholesale trade, except of motor vehicles and motorcycles	1 062	1 522	2 051	2 670	2 886
47	Retail trade, except of motor vehicles and motorcycles	2 270	2 689	2 941	3 123	2 657
49	Land transport and transport via pipelines	44	64	76	75	148
50	Water transport	0	0	0	0	1
51	Air transport	1	1	1	1	2

52	Warehousing and support activities for transportation	271	454	645	808	851
53	Postal and courier activities	13	13	15	12	18
55	Accommodation	27	23	24	13	18
56	Food and beverage service activities	64	54	54	54	65
58	Publishing activities	6	6	7	8	12
59	Motion picture, video and television programme production, sound recording and music publishing activities	3	4	5	4	6
60	Programming and broadcasting activities	4	4	5	3	5
61	Telecommunications	132	181	257	146	301
62	Computer programming, consultancy and related activities	23	32	45	25	52
63	Information service activities	12	11	13	6	11
64	Financial service activities, except insurance and pension funding	33	45	64	36	75
65	Insurance, reinsurance and pension funding, except compulsory social security	7	6	7	3	5
66	Activities auxiliary to financial services and insurance activities	12	10	11	7	9
68	Real estate activities	19	18	19	10	16
69	Legal and accounting activities	3	4	5	3	6
70	Activities of head offices; management consultancy activities	5	6	8	6	11
71	Architectural and engineering activities; technical testing and analysis	7	9	13	8	16
72	Scientific research and development	1	1	2	2	3
73	Advertising and market research	4	5	8	5	9
74	Other professional, scientific and technical activities	1	1	1	1	1
77	Rental and leasing activities	328	251	220	75	55
78	Employment activities	1	1	1	1	1
79	Travel agency, tour operator and other reservation service and related activities	1	1	1	1	1
80	Security and investigation activities	1	2	2	2	3
81	Services to buildings and landscape activities	2	2	3	2	4
82	Office administrative, office support and other business support activities	11	11	13	15	19
84	Public administration and defence; compulsory social security	141	163	211	111	216
85	Education	3	4	5	3	6
86	Human health activities	6	5	5	2	3
87	Residential care activities	0	0	0	0	0
88	Social work activities without accommodation	0	0	0	0	0
90	Creative, arts and entertainment activities	2	1	1	0	0
91	Libraries, archives, museums and other cultural activities	0	0	0	0	0
92	Gambling and betting activities	2	3	4	2	4
93	Sports activities and amusement and recreation activities	0	0	0	0	0
94	Activities of membership organisations	1	1	2	1	2
95	Repair of computers and personal and household goods	3	4	5	4	7
96	Other personal service activities	3	3	3	3	4
	Households	9 337	8 807	9 749	13 235	17 882
	Total	16 775	18 894	22 672	28 393	33 855

Annex 3. Resource taxes in Hungary by NACE Rev 2. divisions, 2005-2009 (million HUF)

NACE Rev. 2. category		2005	2006	2007	2008	2009
01	Crop and animal production, hunting and related service activities	713	732	764	831	853
02	Forestry and logging	6	6	6	7	7
03	Fishing and aquaculture	13	13	14	15	15
05	Mining of coal and lignite	2	2	2	3	3
06	Extraction of crude petroleum and natural gas	1	1	1	1	1
07	Mining of metal ores	21	22	23	25	26
08	Other mining and quarrying	34	34	36	39	40
09	Mining services	0	0	0	0	0
10	Manufacture of food products	250	257	268	292	299
11	Manufacture of beverages	250	257	268	292	299
12	Manufacture of tobacco products	0	0	0	0	0
13	Manufacture of textiles	25	26	27	29	30
14	Manufacture of wearing apparel	0	0	0	1	1
15	Manufacture of leather and related products	1	1	1	1	1
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	5	5	5	6	6
17	Manufacture of paper and paper products	30	31	33	35	36
18	Printing and reproduction of recorded media	1	1	1	1	1
19	Manufacture of coke and refined petroleum products	57	58	61	66	68
20	Manufacture of chemicals and chemical products	242	248	259	282	289
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	0	0	0	0	0
22	Manufacture of rubber and plastic products	17	18	19	20	21
23	Manufacture of other non-metallic mineral products	54	56	58	63	65
24	Manufacture of basic metals	35	36	37	41	42
25	Manufacture of fabricated metal products, except machinery and equipment	14	15	15	17	17
26	Manufacture of computer, electronic and optical products	22	22	23	25	26
27	Manufacture of electrical equipment	16	17	17	19	19
28	Manufacture of machinery and equipment n.e.c.	20	21	22	24	24
29	Manufacture of motor vehicles, trailers and semi-trailers	19	19	20	22	22
30	Manufacture of other transport equipment	5	5	5	6	6
31	Manufacture of furniture	1	1	1	1	1
32	Other manufacturing	1	1	1	1	1
33	Repair and installation of machinery and equipment	-	-	-	-	-
35	Electricity, gas, steam and air conditioning supply	2 789	2 860	2 985	3 249	3 334
36	Water collection, treatment and supply	7 013	7 192	7 507	8 171	8 383
37	Sewerage	-	-	-	-	-
38	Waste collection, treatment and disposal activities; materials recovery	18	19	19	21	22
39	Remediation activities and other waste management services	18	18	19	21	21
41	Construction of buildings	-	-	-	-	-
42	Civil engineering	10	10	11	12	12
43	Specialised construction activities	10	10	11	12	12
45	Wholesale and retail trade and repair of motor vehicles and motorcycles	5	6	6	6	6
46	Wholesale trade, except of motor vehicles and motorcycles	24	25	26	28	29
47	Retail trade, except of motor vehicles and motorcycles	3	4	4	4	4
49	Land transport and transport via pipelines	21	21	22	24	25
50	Water transport	1	1	1	1	1
51	Air transport	0	0	0	0	0
52	Warehousing and support activities for transportation	9	9	9	10	10

53	Postal and courier activities	–	–	–	–	–
55	Accommodation	14	14	15	16	16
56	Food and beverage service activities	14	14	15	16	16
58	Publishing activities	2	2	2	2	2
59	Motion picture, video and television programme production, sound recording and music publishing activities	88	90	94	103	105
60	Programming and broadcasting activities	–	–	–	–	–
61	Telecommunications	1	1	1	1	1
62	Computer programming, consultancy and related activities	–	–	–	–	–
63	Information service activities	1	1	1	1	1
64	Financial service activities, except insurance and pension funding	1	1	1	1	1
65	Insurance, reinsurance and pension funding, except compulsory social security	–	–	–	–	–
66	Activities auxiliary to financial services and insurance activities	0	0	0	0	0
68	Real estate activities	29	30	31	34	35
69	Legal and accounting activities	6	6	7	7	7
70	Activities of head offices; management consultancy activities	–	–	–	–	–
71	Architectural and engineering activities; technical testing and analysis	–	–	–	–	–
72	Scientific research and development	4	4	4	5	5
73	Advertising and market research	–	–	–	–	–
74	Other professional, scientific and technical activities	–	–	–	–	–
77	Rental and leasing activities	0	0	0	0	0
78	Employment activities	–	–	–	–	–
79	Travel agency, tour operator and other reservation service and related activities	–	–	–	–	–
80	Security and investigation activities	–	–	–	–	–
81	Services to buildings and landscape activities	–	–	–	–	–
82	Office administrative, office support and other business support activities	–	–	–	–	–
84	Public administration and defence; compulsory social security	102	105	110	119	122
85	Education	8	8	8	9	9
86	Human health activities	160	164	171	186	191
87	Residential care activities	–	–	–	–	–
88	Social work activities without accommodation	–	–	–	–	–
90	Creative, arts and entertainment activities	–	–	–	–	–
91	Libraries, archives, museums and other cultural activities	–	–	–	–	–
92	Gambling and betting activities	–	–	–	–	–
93	Sports activities and amusement and recreation activities	–	–	–	–	–
94	Activities of membership organisations	17	18	19	20	21
95	Repair of computers and personal and household goods	–	–	–	–	–
96	Other personal service activities	78	80	83	90	93
	Households	5 286	5 612	3 779	5 082	4 411
	Total	17 588	18 229	16 948	19 415	19 116

Annex 4. Transport taxes in Hungary by NACE Rev 2. divisions, 2005-2009 (million HUF)

NACE Rev. 2. category		2005	2006	2007	2008	2009
01	Crop and animal production, hunting and related service activities	517	548	688	743	717
02	Forestry and logging	32	33	40	41	39
03	Fishing and aquaculture	–	–	–	–	–
05	Mining of coal and lignite	5	5	5	5	5
06	Extraction of crude petroleum and natural gas	–	–	–	–	–
07	Mining of metal ores	1	1	1	1	1
08	Other mining and quarrying	10	11	14	12	11
09	Mining services	6	6	6	11	10
10	Manufacture of food products	123	129	154	159	153
11	Manufacture of beverages	33	34	41	43	41
12	Manufacture of tobacco products	11	11	12	11	10
13	Manufacture of textiles	11	12	15	16	16
14	Manufacture of wearing apparel	12	13	17	18	18
15	Manufacture of leather and related products	4	5	6	6	6
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	15	18	25	32	31
17	Manufacture of paper and paper products	14	15	20	22	22
18	Printing and reproduction of recorded media	23	29	39	45	43
19	Manufacture of coke and refined petroleum products	1	1	1	1	1
20	Manufacture of chemicals and chemical products	29	35	46	53	51
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	19	22	29	34	33
22	Manufacture of rubber and plastic products	30	35	47	55	53
23	Manufacture of other non-metallic mineral products	46	52	66	77	74
24	Manufacture of basic metals	18	19	23	26	25
25	Manufacture of fabricated metal products, except machinery and equipment	45	52	70	83	80
26	Manufacture of computer, electronic and optical products	20	23	29	34	33
27	Manufacture of electrical equipment	26	29	36	40	39
28	Manufacture of machinery and equipment n.e.c.	36	41	52	59	57
29	Manufacture of motor vehicles, trailers and semi-trailers	56	59	84	97	94
30	Manufacture of other transport equipment	3	3	4	5	4
31	Manufacture of furniture	9	10	13	14	14
32	Other manufacturing	8	9	12	15	14
33	Repair and installation of machinery and equipment	2	2	3	3	3
35	Electricity, gas, steam and air conditioning supply	91	94	112	118	114
36	Water collection, treatment and supply	35	38	47	50	49
37	Sewerage	16	20	26	30	29
38	Waste collection, treatment and disposal activities; materials recovery	34	41	55	63	61
39	Remediation activities and other waste management services	8	9	12	14	13
41	Construction of buildings	123	133	167	188	181
42	Civil engineering	146	158	198	223	215
43	Specialised construction activities	68	74	92	103	99
45	Wholesale and retail trade and repair of motor vehicles and motorcycles	259	307	417	509	491
46	Wholesale trade, except of motor vehicles and motorcycles	425	477	615	711	686
47	Retail trade, except of motor vehicles and motorcycles	223	243	314	363	351
49	Land transport and transport via pipelines	5 100	5 025	5 876	5 838	5 633
50	Water transport	48	50	62	66	64
51	Air transport	79	84	104	118	114
52	Warehousing and support activities for transportation	90	108	140	192	186

53	Postal and courier activities	9	9	10	10	10
55	Accommodation	20	23	31	36	35
56	Food and beverage service activities	11	12	16	19	18
58	Publishing activities	7	8	11	13	12
59	Motion picture, video and television programme production, sound recording and music publishing activities	2	2	3	3	3
60	Programming and broadcasting activities	5	5	7	7	7
61	Telecommunications	102	102	116	117	113
62	Computer programming, consultancy and related activities	26	31	41	47	45
63	Information service activities	4	5	6	7	7
64	Financial service activities, except insurance and pension funding	37	38	47	54	52
65	Insurance, reinsurance and pension funding, except compulsory social security	6	7	8	9	9
66	Activities auxiliary to financial services and insurance activities	4	6	8	10	10
68	Real estate activities	54	62	81	93	90
69	Legal and accounting activities	7	8	10	12	12
70	Activities of head offices; management consultancy activities	7	8	10	12	11
71	Architectural and engineering activities; technical testing and analysis	20	23	29	35	34
72	Scientific research and development	7	9	14	16	15
73	Advertising and market research	7	8	10	12	11
74	Other professional, scientific and technical activities	6	7	10	11	11
77	Rental and leasing activities	261	307	387	429	414
78	Employment activities	5	5	7	8	8
79	Travel agency, tour operator and other reservation service and related activities	0	0	0	0	0
80	Security and investigation activities	7	8	11	12	12
81	Services to buildings and landscape activities	6	6	8	10	9
82	Office administrative, office support and other business support activities	21	24	31	37	35
84	Public administration and defence; compulsory social security	287	306	364	398	384
85	Education	87	82	90	87	84
86	Human health activities	40	42	50	52	50
87	Residential care activities	0	0	0	0	0
88	Social work activities without accommodation	1	1	1	1	1
90	Creative, arts and entertainment activities	1	1	2	2	2
91	Libraries, archives, museums and other cultural activities	0	0	0	0	0
92	Gambling and betting activities	4	4	5	6	6
93	Sports activities and amusement and recreation activities	3	3	4	5	5
94	Activities of membership organisations	9	10	13	14	13
95	Repair of computers and personal and household goods	9	10	13	15	14
96	Other personal service activities	7	7	9	10	10
	Households	40 988	42 425	51 461	54 462	52 550
	Total	49 985	51 737	62 757	66 417	64 085