

**Final Report
Grant Agreement No. 50304.2009.001-2009.258**

Environmental Taxes

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Introduction

The objective of this project is to start an initial collection of data on environmental taxes by industry, and to enhance environmental expenditure data so as to be in conformity with the current EU methodology.

The grant is divided into two sections, with the first one focusing on environment taxes by industry and the second part concentrating on the analysis of results of environmental expenditures by industry.

The Environment and Resources Unit staff, guided by Eurostat experts, took a dynamic approach in order to set up a work programme for the collection of environment expenditure accounts data. The project is spread over into five phases, and commenced on 1st September 2010. To date, all the five phases have been completed and a summary of work done during the past sixteen months is described below.

Approach

The existing systems at the National Statistics Office (NSO) which have been adopted for the reporting of environmental taxes to Eurostat were used as a starting point. An analysis of data sets which were provided by the Business Statistics Unit within the NSO then ensued.

Methodology

Phase 1

The initial step of the Environment and Resources Unit was the identification of environmental taxes which are identified in the national accounts system based on the definition and criteria set by OECD/ Eurostat. Having identified these specialised tax revenues, they were classified by category (energy, transport, and pollution and resource taxes) and were sub-divided by industry/final use and environmental domain. Integration of environmental taxes within an overall framework constituted the second stage of the development of the accounts.

Phase 2

Phase 2 of the grant consisted of the identification of industries which might be exempt from paying these taxes. At this stage more elaborate work was undertaken to identify those industries which use environmentally related products. Such work was done by using the set of supply and use tables generated by the National Accounts Unit. During the grant period the data generated from the supply and use tables was being revised by the National Accounts Unit.

In view of such work an opportunity was taken to divulge more detailed data from the existing data base in order to be able to fill in the required data variables as outlined in the questionnaire. The work done by the National Accounts Unit has now been set up to compile the required data in the future as required.

Phase 3

Having completed the data set up process of the supply and use tables, the analysis part followed as the next step. This phase was also intensive since an elaborative task undertaken to extract the appropriate information from the numerous variables which were available from the supply and use tables. During this stage adjustments to the transport sector had to be done in order to be able segment between the households and the Industrial sector.

Phase 4

The fourth phase of the project involved the data compilation of environmental expenditure from the business statistics annual data collection. The data set refers to 2009 data since the Business statistics unit is still verifying the data referring to this year in particular.

Not all the business have declared that they have environmental expenses but a reasonable response rate from business which can be classified medium to large have been received.

The data clearly indicates that the heaviest environmental expense is related to waste management since during the past five years stringent legislation relating to

recycling and proper disposal have been adopted. A table with all the relevant data sorted by NACE classifications has been included in Appendix 3.

Initial Data Compilation

The final data collection was finalised during the last quarter of 2011. Data regarding environmental taxes were obtained from the Government and Finance Unit and also the National Accounts Unit within the NSO and were customised to fit in with the required environmental taxes tables. A specimen of the raw data set is annexed in Appendix 1.

Having reviewed the data, this was imputed into the Environmental Taxes questionnaire as designed by Eurostat. It should be noted that several revisions were implemented and some data was imputed in the resource taxes data sheet. The environmental taxes data set for Malta is included in Appendix 2 of this report.

Conclusions

During this period substantial progress was registered and at present, the Environment & Resources Unit is refining the data and inserting the figures in their appropriate section in the Environmental Taxes questionnaire. This is being undertaken by means of occasional consultations with Eurostat's Environmental Accounting expert team. The exercise has also served its purpose since more collaboration was sought with the Business Statistics Unit where the desired achievements were successfully implemented.

Appendix 1

A		B		Environment Taxes																	
C				D	E	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
Taxes on Production and Imports																					
Ad Val. Moto Vehicles																					
Excise - Levies - Petroleum																					
Excise - Levies - Electricity																					
Excise - Levies - Basicity																					
Excise - Levies - Registration Tax																					
Taxes on Consumption																					
Excise - Motor Fuels																					
Excise - Motor Vehicles																					
Excise - Motor Vehicles - Registration																					
Excise - Motor Vehicles - Taxation																					
Excise - Motor Vehicles - Taxation - Registration																					
Taxes on Income																					
Excise - Income																					
Excise - Income - Income Tax																					
Excise - Income - Income Tax - Social Security																					
Excise - Income - Income Tax - Capital Gains																					
Excise - Income - Income Tax - Capital Gains - Dividends																					
Excise - Income - Income Tax - Capital Gains - Interest																					
Excise - Income - Income Tax - Capital Gains - Rent																					
Excise - Income - Income Tax - Capital Gains - Royalties																					
Excise - Income - Income Tax - Capital Gains - Royalties - Royalties																					
Excise - Income - Income Tax - Capital Gains - Royalties - Royalties - Royalties																					
Taxes on Assets																					
Excise - Assets																					
Excise - Assets - Land																					
Excise - Assets - Buildings																					
Excise - Assets - Buildings - Business																					
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Excise - Assets - Business - Royalties																					
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Taxes on Income																					
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Excise - Income - Income Tax																					
Excise - Income - Income Tax - Social Security																					
Excise - Income - Income Tax - Capital Gains																					
Excise - Income - Income Tax - Capital Gains - Dividends																					
Excise - Income - Income Tax - Capital Gains - Interest																					
Excise - Income - Income Tax - Capital Gains - Rent																					
Excise - Income - Income Tax - Capital Gains - Royalties																					
Excise - Income - Income Tax - Capital Gains - Royalties - Royalties																					
Excise - Income - Income Tax - Capital Gains - Royalties - Royalties - Royalties																					
Taxes on Property																					
Excise - Property																					
Excise - Property - Land																					
Excise - Property - Buildings																					
Excise - Property - Buildings - Business																					
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Taxes on Income																					
Excise - Income																					
Excise - Income - Income Tax																					
Excise - Income - Income Tax - Social Security																					
Excise - Income - Income Tax - Capital Gains																					
Excise - Income - Income Tax - Capital Gains - Dividends																					
Excise - Income - Income Tax - Capital Gains - Interest																					
Excise - Income - Income Tax - Capital Gains - Rent																					
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Excise - Income - Income Tax - Capital Gains - Royalties - Royalties																					
Excise - Income - Income Tax - Capital Gains - Royalties - Royalties - Royalties																					
Taxes on Assets																					
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Excise - Assets - Business - Royalties																					
Excise - Assets - Business - Royalties - Royalties																					
Excise - Assets - Business - Royalties - Royalties - Royalties		</td																			

Appendix 2

		Construction : TOTAL CO2 taxes	0.683	0.684	1.119	1.491	1.57	1.498	1.68	1.588	1.516	1.69	1.795	2.817	3.00	2.39
F.46		Construction : TOTAL ENERGY TAXES (including CO2 taxes)	0.683	0.684	1.119	1.491	1.57	1.498	1.68	1.588	1.516	1.69	1.795	2.817	3.00	2.39
G.20-32		Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods: TOTAL ENERGY TAXES	0.38	0.38	1.91	2.15	2.38	2.15	2.42	2.25	2.19	2.23	2.43	2.59	3.77	3.21
H.35		Hotels and restaurants : TOTAL ENERGY TAXES (including CO2 taxes)	0.20	0.20	0.40	0.55	0.59	0.65	0.71	0.70	0.68	0.67	0.74	0.79	1.15	1.31
I.60		Land transport by road and rail: TOTAL CO2 taxes	0.09	0.09	1.46	1.94	2.24	1.98	2.10	2.07	2.07	1.93	2.08	2.34	2.41	2.09
J.61	0.1	Land transport by road: Other land transport														
J.62	0.2	Other land transport														
J.63	0.24	Freight transport by road														
J.64	0.2	Passenger transport														
K.1		Water transport	0.40	0.40	0.56	0.88	0.92	0.88	0.99	0.83	0.89	0.93	0.98	1.06	1.54	1.35
K.11	0.1	Sea and coastal water transport														
K.12	0.1	River water transport														
L.42		Air transport	1.34	1.34	2.19	2.31	2.47	2.32	2.34	2.13	2.26	2.30	2.38	2.51	2.11	2.49
M.65		Supporting and auxiliary transport activities; activities of travel agencies	0.23	0.23	0.47	0.63	0.66	0.63	0.71	0.67	0.64	0.65	0.71	0.76	1.10	0.97
M.66-67		Last transport transport via pipeline; water transport; air transport; supporting and auxiliary transport activities; activities of travel agencies	0.20	0.20	0.47	0.56	0.65	0.58	0.71	0.67	0.67	0.62	0.71	0.76	1.16	0.86
M.68		Post and telecommunications	0.02	0.02	0.04	0.06	0.05	0.05	0.06	0.05	0.05	0.05	0.05	0.07	0.10	0.10
N.24		Transport, storage and communication: TOTAL CO2 taxes	2.94	2.94	4.82	6.42	6.42	6.76	6.44	7.25	6.84	6.82	6.57	7.27	7.72	11.28
O.50-54		Transport, storage and communication: TOTAL of energy taxes (including CO2 taxes)	2.94	2.94	4.82	6.42	6.76	6.44	7.23	6.84	6.52	6.57	7.27	7.72	11.28	9.89
J.85-87		Financial intermediation: total of energy taxes (including CO2 taxes)	0.02	0.02	0.03	0.04	0.05	0.04	0.06	0.05	0.04	0.04	0.05	0.05	0.07	0.07
K.70-72		Real estate, public administration, education, health and other social activities	0.93	0.90	1.07	1.07	2.32	1.37	2.21	2.09	2.00	2.01	2.23	2.38	3.45	3.03
K.73-74		Real estate, renting and business activities: total of energy taxes (including CO2 taxes)	0.40	0.40	0.56	0.67	0.97	0.97	0.88	0.82	0.88	0.89	0.98	1.04	1.52	1.34
L.23		Professional, scientific and technical activities; community, social and cultural activities: total of energy taxes (including CO2 taxes)	0.16	0.16	0.27	0.38	0.37	0.35	0.40	0.34	0.28	0.28	0.49	0.43	0.62	0.57
of which	75.22	Defence related														
M.20		Education: total of energy taxes (including CO2 taxes)	0.01	0.01	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.06	0.04
M.21		Health and social work: total of energy taxes (including CO2 taxes)	0.22	0.22	0.37	0.49	0.51	0.48	0.55	0.50	0.50	0.50	0.53	0.55	0.61	0.75
M.22		Services excluding transport and Other service activities: TOTAL CO2 taxes	2.10	2.10	3.43	4.58	4.82	4.58	5.18	4.87	4.65	4.80	5.19	5.51	8.03	7.05
M.23		Services excluding transport and Other service activities: TOTAL of energy taxes (including CO2 taxes)	2.10	2.10	3.43	4.58	4.82	4.58	5.18	4.87	4.85	4.89	5.19	5.51	8.03	7.05
M.24		Activities of households as employers of domestic staff and other non-profit institutions and enterprises: total of energy taxes (including CO2 taxes)	0.05	0.05	0.06	0.11	0.11	0.11	0.12	0.11	0.11	0.11	0.12	0.12	0.17	0.17
M.25		Activities of households as employers of domestic staff and other non-profit institutions and enterprises: total of energy taxes (including CO2 taxes)	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05
M.26		Non-market activities and services	0.03	0.03	0.04	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.07	0.10	0.08
M.27		Non-market activities and services	0.03	0.03	0.03	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.06	0.11	0.10
M.28		Other service activities	0.03	0.03	0.03	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.06	0.11	0.10
M.29		Other community, social, personnel services activities: TOTAL CO2 taxes	0.11	0.11	0.17	0.23	0.24	0.23	0.26	0.24	0.23	0.23	0.25	0.28	0.40	0.35
M.30		Other community, social, personnel services activities: TOTAL of energy taxes (including CO2 taxes)	0.11	0.11	0.17	0.23	0.24	0.23	0.26	0.24	0.23	0.23	0.25	0.28	0.40	0.35
M.31		TOTAL of Energy taxes (excluding CO2 taxes)														
M.32		Activities of households as employees of domestic staff and other non-profit institutions and enterprises: total of energy taxes (including CO2 taxes)	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05
M.33		Activities of households as employees of domestic staff and other non-profit institutions and enterprises: total of energy taxes (including CO2 taxes)	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05
M.34		Non-market activities and services	0.03	0.03	0.03	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.06	0.11	0.10
M.35		Non-market activities and services	0.03	0.03	0.03	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.06	0.11	0.10
M.36		Other service activities	0.03	0.03	0.03	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.06	0.11	0.10
M.37		TOTAL CO2 taxes														
M.38		TOTAL ENERGY taxes for C.I.E. ECONOMY														
M.39		TOTAL issued from DG TAXUD (for comparison and check)														
M.40		TOTAL FEES and CHARGES														

E.46	Construction	0.50-02	0.00	0.01	0.02	0.20	1.03
	Wholesale and retail trade, repair of motor vehicle, motorcycle and personal and household goods		0.00	0.02	1.05	1.24	1.39
H.55	Hotels and restaurants		0.02	0.21	0.24	0.30	0.38
I.50	Transport, storage and communication		0.00	0.01	0.01	0.01	0.01
of which							
E.1	Transport of passengers						
E.2	Freight transport by road						
E.24	Other road transport						
E.3	Transport of goods						
E.31	Water transport						
E.31.1	Sea and coastal water transport						
E.31.2	Inland water transport						
E.32	Air transport						
E.33	Supporting and auxiliary transport activities, activities of travel agencies and transport, tour operators, travel and tourism supporting and auxiliary tourism activities; activities of travel agencies and travel intermediaries						
E.33.2	Land transport						
E.33.3	Water transport						
E.33.4	Air transport						
E.34	Post and telecommunications						
E.4	Transport, storage and communication						
	Financial intermediation						
K.55-56	Rent of durable consumer durables, vehicles, health and other social services activities						
K.5624	Rent of trade, mining and business activities						
L.55	Public administration and defence, compulsory social security						
of which							
L.5	Defence activities						
M.50	Education						
	Health and social work						
N.55	Activities of professional, scientific and technical activities, administrative and support service activities						
of which							
N.5	Activities of member of parliament, members of the legislative assembly, members of the executive and diplomatic activities						
N.52	Business, cultural and sports activities						
N.53	Other service activities						
O.50-53	Other community, social and personal service activities						
of which							
O.5	Activities of households as employers of domestic staff						
O.51	Extra-domestic organizations and bodies						
O.52	Households						
O.53	Non-market households						
P.55							
	TOTAL POLLUTION taxes for the ECONOMY						
	TOTAL issued from DG TAXUD - pollution+ resource taxes (for comparison and check)						
	TOTAL FEES and CHARGES						
			0.86	10.38	11.87	14.36	17.06

E 40	40.1	Electricity, gas, steam and hot water supply Production and distribution of electricity					
	40.2						
	40.3	Manufacture of gas, distribution of gaseous fuels through mains					
E 41		Steam and hot water supply Collection, purification and distribution of water					
E 40-41							
F 45							
G 30.32							
H 45							
I 60	60.1	Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods					
	60.2						
	60.3	Mobile and electronic equipment, repair of personal, household and electrical equipment					
	60.4						
	60.5	Land transport, except railways					
	60.6	Other land transport					
	60.7	Flight transport					
	60.8	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 and tour operators; transport via pipelines; road transport by persons; supporting and auxiliary transport activities, activities of travel agencies and tour operators; road transport by persons					
	63.1						
	63.2						
	64	Transport, storage and communication					
	65.24						
J 85.27							
K 72.28							
L 15	72.24	Financial intermediation, insurance, pension and other social services activities					
	72.25	Rail, air, pipeline and business activities					
	72.26	Public administration and defence, compulsory social security					
	72.27	Education					
M 85							
N 85							
O 10		Health and social work, Accommodation and food, restaurants and bars, and other activities of households					
	0.01	Service and related deposit, insurance and private activities					
	0.02	Activities of membership organization n.e.c.					
	0.03	National, cultural and sporting activities					
	0.04	Other service activities					
O 00-93		Other community, social and personal service activities					
P 25							
Q 38		Activities of households as employers of domestic staff					
	h	Entrepreneurial organizations and bodies					
	j	Households					
	l	Non-residents					
	m	Not allocated					
		TOTAL RESOURCES taxes for the ECONOMY	0.18	0.16	0.00	0.10	0.11
		TOTAL found from DO TAXOD - Moltiorv resource taxes (for comparison and check)					
		TOTAL Resources rents, taxes					
		TOTAL FEES and CHARGES					

Country:	Malta	Population Index TRA	Millions National Currency												
Unit															
Industry classification			1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
A	Agriculture, forestry, and related service activities	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
A.1	Forestry, logging and related service activities	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
A.2	Agriculture, hunting and forestry	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
A.2.0	Fishing, farming and related service activities	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
A.2.1	Fishing, aquaculture and related service activities	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
A.2.2	Agriculture, forestry and related service activities	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
A.3	Agriculture, hunting, forestry and fishing	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
A.3.0	Agriculture, hunting, forestry and fishing	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CA.10	Mining of coal and lignite, extraction of peat	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CA.11	Extraction of crude petroleum and natural gas; service activities, incident to mining or quarrying	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CA.12	Mining of uranium and thorium	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CB.13	Mining of metalliferous ores and metal-bearing rocks	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CB.14	Mining of non-metalliferous minerals	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CA.12 - CB.13 - CB.14	Mining of uranium and thorium ores; Mining of metal ores; Other mining and quarrying	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
C	10-14	Mining and quarrying	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.15	Manufacture of food products and beverages	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
DA.16	Manufacture of tobacco products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.17 - DA.18 - DA.19	Manufacture of leather, textile products, wearing apparel, fur, furskins, etc.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.19	Manufacture of leather	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.19.1	Manufacture of leather, except footwear, clothing, bags, fur	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.19.2	Tanning, dressing of leather; manufacture of luggage	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.19.3	Manufacture of leather, manufacture of shoes and apparel, clothing, etc.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.19.7	Manufacture of leather, except footwear, clothing, bags, fur, furskins, etc.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.20	Manufacture of articles of wood and of cork, resin, gum, etc.; paper and paper products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.21	Manufacture of articles of plastic	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
DA.22	Manufacture of articles of stone, clay and glass	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.22.1	Manufacture of stone, clay and glass products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.22.2	Manufacture of other plastic products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.22.3	Production of films	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.24	Manufacture of chemicals and chemical products	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
DA.24.1	Manufacture of other organic basic chemicals	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.24.5	Manufacture of fertilizers and nitrogen compounds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25	Manufacture of pulp, paper and paper products, publishing and printing	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
DA.25.1	Manufacture of paper and paper products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25.2	Manufacture of books, periodicals and prints	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25.3	Manufacture of newsprint	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25.4	Manufacture of other paper products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25.5	Manufacture of paper and paper products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25.6	Manufacture of paper and paper products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25.7	Manufacture of paper and paper products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.25.8	Manufacture of paper and paper products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.27	Manufacture of mineral products, except machinery and equipment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.28	Manufacture of rubber, plastic and glass products	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
DA.29	Manufacture of leather, plastic products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.30	Manufacture of other plastic products	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.31	Manufacture of glass	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.32	Manufacture of mineral products, except machinery and equipment	0.007	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.015	0.021	0.017
DA.33	Manufacture of rubber, plastic and general instruments, electrical and optical equipment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.001	0.001
DA.34	Manufacture of motor vehicles, trailers and semi-trailers	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.35	Manufacture of other transport equipment	0.000	0.000	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.004	0.004	0.006	0.007	0.006
DA.36-37	Manufacture of motor vehicles, trailers and semi-trailers	0.000	0.000	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.004	0.004	0.014	0.022	0.017
DA.38	Manufacture of structures, manufacturing n.e.c.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.39	Manufacture of furniture, fixtures and fittings	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.40	Manufacture of other household equipment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.41	Manufacture of clothing, footwear and other articles of personal wear	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DA.42	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.43	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.44	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.45	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.46	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.47	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.48	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.49	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.022	#	0.024	#
DA.50	Manufacturing	0.019	#	0.021	#	0.025	#	0.023	#	0.022	#	0.02			

