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ENVIRONMENTAL STATISTICS AND ACCOUNTS

(THEME 5.03)

ACTION:

Pilot Study on Environmental Taxes

Eurostat Grant No 50304.2009.001-2009.263

FINAL REPORT

Lisboa, July 30th, 2010

1. SUMMARY

The main purpose of this project consists in the estimation of environmental taxes for the period 2006 and 2007, in the new benchmark year of 2006 of National Accounts.

The main findings of the work developed are:

- with the current data available from national accounts, it's feasible to compile, regularly, environmentally-related taxes for Portugal;
- the revenues from environmentally-related taxes amounted for a total of 9.116,3 million euro in 2006 and 8.987,2 million euro, in 2007;
- Environmentally-related taxes represents 5,7%, in 2006, and 5,3% in 2007, in proportion to GDP;
- Environmentally related taxes represents 15,9% and 14,7%, in 2006 and 2007, respectively, in proportion to total taxes and contributions collected.

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3. INTRODUCTION

3.1 Background

On November 2008, in its 68th meeting, the Statistical Programme Committee (SPC) approved the revised European Strategy for Environmental Accounting (ESEA 2008).

This strategy identified several areas of development for environmental accounts and clustered them by priorities. The core areas (goal 1 of the Environmental Accounts implementation plan) were NAMEA Air, Economy-wide Material Flow Accounts and Environmental Protection Expenditure.

The second priority areas, to be developed in the medium term (2-3 years), included projects related to environmentally related transactions (environmental transfers and environmentally-related taxes), NAMEA Energy and NAMEA Waste.

The strategy also endorsed the implementation of a legal base for the environmental accounts, which received a general support from the environmental accounts working groups, DIMESA and finally from the SPC.

On March 2009, the first draft of the legal base was submitted and discussed at the level of the working groups. That draft included environmental-related taxes as a core area of the environmental accounts.

Since Portugal was already prepared to meet the requirements of the ESEA 2008, the introduction of “Environmentally-related taxes” as a core area brought a new challenge for the Portuguese statistical system.

In order to comply with the new demands of the European Environmental Accounts (EEA) and determine the feasibility of obtaining taxes data in the EEA framework, Statistics Portugal applied for a grant with Eurostat (grant nº 50304.2009.001-2009.263), for the action “Pilot Study on Environmental Taxes”.

This grant agreement started on January 1st, 2010, with the duration of seven months.

3.2 Objectives

The main purpose of this action consists in the estimation of environmental taxes for the period 2006 and 2007, in the new benchmark year of 2006 of the National Accounts.

The stages of this work will be the identification of the environmental taxes within the Portuguese list of taxes and fees. The identified taxes will be classified by the four main categories of environmental taxes, as specified by Eurostat, and broken-down by industry or households whenever the respective products are consumed by industries and by households.

Other objectives consist in identifying data sources and methods for obtaining data on a regular basis as well as major problems that came up during the compilation process.

4. METHODOLOGICAL BACKGROUND

Taxes are normally introduced with the main purpose of generating revenue to General Government. In addition there may be some side reasons for imposing a tax and amongst a few, some may be the correction of inequalities or finance the maintenance of roads or even influence the consumer behaviour by making a product more expensive.

Environmental taxes focus on taxes that have, as its base, a particular environmental relevance. Thus, 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 can be considered as an environmental tax.

Considering the impact of these types of products in the environment, all taxes on energy and transport are, by definition, an environmental tax.

Taxes that focus on pollution and on the use/extraction of natural resources can also be defined as an environmental tax.

A tax is a compulsory (unrequited) payment to a general government unit. However, there are several types of taxes, which can be divided in two categories: taxes *per se* and fees. The first is a compulsory payment, where the benefits provided to the taxpayer are not directly linked to the payment (there is no counterpart or service directly provided to the tax payer); fees are more directly linked to payments as a counterpart for services rendered and in the national accounts are seen as payments for services. This is the case of waste and wastewater management service fees. However there are fees that can be recorded as tax if these payments are not proportional to the service rendered or if no service is directly rendered to the payers as a result of a supervisory action by the general government unit.

According to ESA95, "The borderline between taxes and purchases of services from government is defined according to the same criteria as those used in the case of payments made by enterprises: if the licences are being granted automatically on payment of the amounts due, their payment is treated as taxes. But if the government uses the issue of licences to organise some proper regulatory function (such as checking the competence, or qualifications, of the person concerned), the payments made should be treated as purchases of services from government rather than payments of taxes, unless the payments are clearly out of all proportion to the cost of providing the services."

According to the guide on environmental taxes, there is a specific tax that is normally excluded from the definition of environmental taxes: the value added type taxes. This is mainly because of the special characteristics of this type of tax. VAT is a tax levied on all products (with few exceptions), and it is deductible for many producers, but not for households. Because of this, it does not influence relative prices in the same way that other taxes on environmentally related tax bases do. Another reason for excluding VAT from the definition is an operational one and it relates with the availability of detailed VAT by product.

In this study we have included as environmental taxes VAT and import duties levied on products that have a negative impact on environment. First of all because VAT and import duty have the same nature as any other tax in terms of its incidence according to

the definition “a tax whose tax base is a physical unit (or a proxy of it) of something that has...”. Moreover, it also may influence consumption choices as an indirect tax as it is. For instance there are people that acquire vehicles in countries where there is no incidence of VAT because it is cheaper. We think that as long as the definition remains as it is VAT and import duties levied on goods that have a proven negative impact on the environment meet the definition and consequently must be included in the environmentally-related taxes regardless of the feasibility of its statistical treatment. Conceptually these taxes must be therein.

Therefore for Portugal, the VAT levied on products which are a tax base for an environmental tax is considered. The same goes for import duties.

Usually, the relationship between taxes and tax bases is one-to-one, but there may be several taxes on one base (not occurring in Portugal) or one tax can be levied on several tax bases (e.g. the tax on fuels).

To better understand the issue of environmental taxes, they can be divided into four main categories:

- Energy taxes;
- Transport taxes;
- Pollution taxes;
- Resource taxes.

The first group (energy taxes), includes taxes on energy products used for both transport and stationary purposes. The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include, mostly, fuel oils and natural gas.

The group regarding transport taxes includes, mainly, taxes related to the ownership and use of motor vehicles. Taxes on other transport equipment (e.g. planes and boats) are also included here whenever they conform to the general definition of environmental taxes. The transport taxes may also be a recurrent tax such as the annual road tax.

The group for pollution taxes includes taxes on measured or estimated emissions to air and water, management of solid waste and noise.

Finally, the last group (resource taxes) includes taxes on resource extraction that can lead to environmental problems, such as pollution, soil erosion or depletion of natural resources. The resource tax bases in Portugal include water consumption (tax on water resources – started in 2008), hunting licenses and fishing licenses (especially in inland waters).

According to ESA95, taxes and fees can be classified into several types:

1) Taxes on production and imports (D.2):

a) Taxes on products (D.21):

- (1) Value added type taxes (VAT) (D.211);
 - (2) Taxes and duties on imports excluding VAT (D.212);
 - (3) Taxes on products, except VAT and import taxes (D.214) – Most of environmental taxes are considered here.
 - b) Other taxes on production (D.29).
- 2) Taxes on income, wealth, etc. (D.5):
- a) Taxes on income (D.51) - no environmental tax was found in this type of tax;
 - b) Other current taxes (D.59).
- 3) Capital Transfers taxes (D.91) - no environmental taxes was found in this type of tax;
- 4) Municipal fees for treatment waste and waste water.

5. DATA SOURCES AND CALCULATION METHODS

The main data source is the national accounts. Tax data is collected from the institutional sector accounts, more specifically S13 (general government sector) where a list of all taxes is available on a yearly basis.

Data on revenues of sector S1313 (local government) is also used to get data on fees collected by local government on waste and wastewater management. These fees are recorded as market services and not as taxes. However as mentioned above we have chose to include them for purposes of international comparability.

These are the taxes collected by general government in 2006 and 2007, by type of tax as mentioned in the previous chapter:

ESA95 Operation Code	Tax Name	10 ³ EUR		Env Tax Category	CPA 2008 Code
		2006	2007		
D211	Value added tax (VAT)	13.763.609	14.333.375		
D2121	Import duties	130.021	157.249		
D2122	Taxes on imports, excluding VAT and import duties	743.253	632.370		
	Levies on imported agricultural products	28.647	28.654		
	Tax on consumption of beer (imports)	6.609	4.467		
	Tax on consumption of alcoholic beverages (imports)	64.033	82.741		
	Tax on consumption of tobacco (imports)	641.993	515.374	Pollution	12
	Special tax on alcohol (imports)	1.265	1.134		
	Levy on sugar and isoglucose	706			
D214	Taxes on products, except VAT and import taxes	8.493.841	8.537.621		
	Automobile tax	1.096.126	1.102.992	Transport	29.10.2
	Automobile tax	109.009	117.402	Transport	29.10.4
	Automobile tax		267	Transport	30.91
	Tax on consumption in places of entertainment	3.914	3.806		
	Tax on consumption of beer (national production)	102.512	95.143		
	Tax on consumption of alcoholic beverages (national production)	41.613	45.660		
	Tax on consumption of tobacco (national production)	936.821	650.015	Pollution	12
	Tax on gambling	130.083	139.231		
	Stamp tax - n.e.	35.795	41.572		
	Stamp tax - dealers books	2.915	1.290		
	Stamp tax - building rents	6.931	7.591		
	Stamp tax - deeds and mortgages	34.716	34.900		
	Stamp tax - banking operations	659.943	733.899		
	Stamp tax - operations of buying and selling of real estate	260.602	249.066		
	Stamp tax - debt operations	57.039	54.217		
	Stamp tax - insurance premiums	356.941	346.838		
	Stamp tax - capital increases of corporations	14.322	9.617		
	Stamp tax - recreational services	361	310		
	Special tax on alcohol (national production)	220	118		
	Municipal tax on onerous real estate transactions	748.024	972.663		
	Tax on oil products	1.239.583	1.230.867	Energy	19.20.21
	Tax on oil products	1.917.823	2.079.315	Energy	19.20.26
	Tax on oil products	6.895	6.268	Energy	19.20.28

ESA95 Operation Code	Tax Name	10 ³ EUR		Env Tax Category	CPA 2008 Code
		2006	2007		
	Tax on oil products	8.435	8.724	Energy	19.20.31
	Tax on fire insurance premiums	31.397	2.381		
	Tax on health and life insurances premiums	42.998	57.210		
	Fees for granting television broadcasting rights	1.847	399		
	Profits from the Gambling Department of SCML (fiscal monopoly)	618.084	520.928		
	Over quota milk fines	137	2		
	Exploration fees on electric installations	10.611	8.715	Energy	35.12/13/14
	Exploration fees - rail transport	3.439	2.896		
	Fees on gambling supervision	1.103	1.104		
	Fees on the value of public contracts	13.602	12.215		
D29	Other taxes on production	1.179.863	1.321.114		
	Contributions from TRANSGAS to the energy regulator body	8.326			
	Court fees	43.238	59.130		
	Indirect tax debts corrected or coercively collected	22.339	23.839		
	Municipal tax on real estate	903.391	1.008.373		
	Municipal tax on vehicles	39.725	40.084	Transport	
	Road tax - trucking	17.978	19.065	Transport	
	Road tax - operation	60.642	65.929	Transport	
	Tax on fishing - fixed permission fee	82	115	Resource	
	Single road tax (this is the new road tax implemented after July 2007)		6.433	Transport	
	Other indirect taxes	20.105	18.998		
	General services and licences granted to corporations	27.194	34.328		
	Fee on the distribution and exhibition of movies	16.759	17.312		
	Fee on wine industry	49	61		
	Fees from registry offices and notaries	20.022	27.425		
	Fees on shows and public entertainments	13	22		
D51	Taxes on income	13.259.309	15.442.877		
	Municipal tax on the income of corporations	280.892	313.316		
	Tax on the income of corporations	4.424.317	5.760.086		
	Tax on individual income	8.450.250	9.279.782		
	Tax on winnings from sport gambling	1.288	1.234		
	Tax on winnings from lottery	83.007	66.791		
	Tax on draws, prizes and contests	19.555	21.668		
D59	Other current taxes	592.479	641.508		
	Court fees	85.555	93.380		
	Tax on use and ownership of fire weapons	865	5.985		
	Stamp tax - bank interests	283.836	322.345		
	Municipal tax on vehicles	92.692	93.530	Transport	
	Hunting and fishing permits	837	802	Resource	
	Other direct taxes	4.694	11.066		
	Audiovisual fee (support for the public broadcast system)	124.000	114.400		
	TOTAL TAXES	38.162.375	41.066.114		
	MUNICIPAL FEES ON WASTE AND WASTEWATER MANAGEMENT	243.750	304.565		
	Fees on solid waste management	133.257	156.649	Pollution	
	Fees on wastewater management	110.493	147.916	Pollution	

From this list, the following taxes are considered environmentally related.

Tax on consumption of tobacco

Legislation: Decree-Law number 566/99 of December, 22nd.

Object of taxation: manufactured tobacco such as cigars, cigarettes and other smoking tobaccos.

Aim of the tax: this is one of the most ancient taxes levied in Portugal. In the National Accounts this tax is considered under the sub-heading taxes on products as a fiscal monopoly. Its purpose is to generate income but, presently, other purposes have been introduced, namely socio-political ones, like the revaluation of general taxation on consumption as a mean to relieve taxation on labour and as mean to contribute to European integration by harmonizing fiscal laws.

Recently, environmental and health goals were also introduced by assuming that the consumption of tobacco was harmful for humans and for the environment due to the numerous dangerous chemicals emitted to the atmosphere.

Recipients of the revenue: Central government (assigned to the Budget and to extra-budgetary units within sub-sector central government).

Tax base: cigars, cigarettes and other smoking tobaccos (under CPA 2008 code 12).

Tax rates: the tax on cigarettes has two components – a specific one, by thousand of cigarettes (52,31€ and 58,33€ in 2006 and 2007 respectively) and an *ad-valorem* one which is a percentage over the selling price. In 2006 and 2007, the percentage was 23%.

Cigars have only the *ad-valorem* component with a percentage of 12%. Other smoking tobaccos also have the *ad-valorem* component being the percentage around 40%.

Exemptions: embassies, diplomatic missions, consular posts and international organisations, under the terms of the agreements with the Portuguese State; Members of foreign armed forces; Tobacco for export; Tobacco for scientific and quality experiments.

Payer: Registered depositary or expeditor.

NACE classification: considering that the consumption (in terms of actual expenditure) is borne by final users the majority of the amount was imputed to households. A small part of the amount was allocated to the user “changes in inventories (P52)” because it refers to tobacco held in stocks considering that the payer of the tax is a depositary or an expeditor.

Automobile tax

Legislation: Decree-Law number 40/93 of February, 18th.

Object of taxation: vehicles admitted or imported, in the state of new or used, to be registered in Portugal.

Aim of the tax: in its foundation (1973), the aim of this tax was to comply with EFTA and EEC agreements on import duties on vehicles. It was also a revenue for the Portuguese Fund on Exports. Presently it's a relevant amount recorded as revenue of general government and, since July 1st 2007, has an environmental component implicit in its tax rate. By definition, this tax is environmentally related.

Recipients of the revenue: Central government (assigned to the Budget).

Tax base: vehicles under CPA 2008 codes 29.10.2, 29.10.4 and 30.91.

Tax rates: there are four tables according to the vehicle in question. The tax is composed of two components – an engine capacity rate and an environmental rate according to engine emissions.

Exemptions: Ambulances, fire-fighting vehicles acquired by fire brigade units (voluntary associations or professional ones), motor vehicles manufactured for more than 30 years and classified as “vintage” by the Fédération Internationale des Voitures Anciennes (FIVA) insofar as they are considered of interest for the national cultural heritage, vehicles owned by legal persons of public utility and non-profit institutions of social welfare, under conditions laid down by law, temporarily imported motor vehicles for the service of diplomatic and consular missions accredited in Portugal, vehicles owned by civilian or military handicapped persons, motor vehicles acquired by the armed forces, police and security services if exclusively intended for the exercise of authority powers.

Passenger vehicles that use as fuel LPG are 50% exempted. There are other small partial exemptions on vehicles with low emissions.

Payer: Registered operators that admit or import vehicles.

NACE classification: According to the National Accounts system, vehicles acquired by households are recorded under final consumption expenditure of households whilst vehicles acquired by producer units are recorded as Gross Fixed Capital Formation. From the supply-use table, it's possible to have data on the amounts of vehicles acquired by households and also vehicles acquired by producer units as GFCF. Vehicles held in stocks are not considered because they are not taxed while held in inventories. In order to break down the amounts of GFCF by industries, data on GFCF on vehicles was used as a structure and some corrections, in some industries, were made to compensate exemptions.

Tax on oil products

Legislation: Decree-Law number 566/99 of December, 22nd.

Object of taxation: all petroleum and energy products and other products used as fuel.

Aim of the tax: This tax was created to regulate the consumption of fuels (economy of fuels) and, until 1986, it wasn't a general government revenue.

By definition, it's considered an environmentally related tax.

Since 1991 (law 65/90 of December 28th, which approved the government budget for 1991) a percentage of this tax is earmarked to the Portuguese Road Authority. This

entity is responsible for the construction and maintenance of national roads and highways without a concession to the private sector.

Decree-Law number 63/2004 of March, 22nd established a small earmark, from the revenues of this tax, for the Permanent Forestry Fund, as an additional to the rates in the amount of € 0.005 per litre for petrol, and in the amount of € 0.0025 per litre for road transport gas oil, and colour marked gas oil, up to a maximum threshold of 30 million euro per year.

Recipients of the revenue: central government.

Tax base: energy products under CPA 2008 codes 19.20.21, 19.20.26, 19.20.28 and 19.20.31.

Tax rates: there are several rates according to the fuel in question. Most important examples, for 2007 (Ordinance 30-A/2007 of January 5th): unleaded petrol = 582,95€ by 1000 litres; leaded petrol = 620,00€ by 1000 litres; diesel oil = 364,41€ by 1000 litres.

Exemptions: embassies, diplomatic missions, consular posts and international organisations, under the terms of the agreements with the Portuguese State; Members of foreign armed forces; gas oil and fuel oils for consumption in sea-coast and inland waterways navigation, including fishing, and in dredging operations in ports and navigable waterways, with exception for recreational navigation; fuel oils used for the production of town gas, electricity and co-generation; gases designed for the consumption by public transport and gas oil for consumption by railway traction vehicles.

There is also a special exemption for bio fuels and a partial exemption in agriculture/forestry branches (colour marked diesel oil) and for gas oil for heating.

Payer: Registered depositary or operators that introduce in the market the fuels.

NACE classification: from the supply-use table in the national accounts it is possible to obtain the amounts used by households and used by producer units, classified as intermediate consumption. In order to break down these amounts by industries, data on consumption of these products was used and some corrections, in some branches, were made to compensate exemptions.

Exploration fees on electric installations

Legislation: Decree-Law number 4/93 of January, 8th.

Object of taxation: electric installations.

Aim of the tax: this is a fee to compensate the use of the public electric network and installations. Although directly this fee is not environmentally related, indirectly it can be considered as a tribute over an energy product.

Recipients of the revenue: central government (assigned to the budget).

Tax base: services associated to the license and use of electric installations which cover products under CPA 2008 codes 35.12, 35.13 and 35.14.

Tax rates: there are three types of fees – license fees, exploration fees and regulation fees. License fees vary according to the type of installation (generators, substations and transforming stations, high power lines, etc.) with a minimal fee of 200€ per installation; Exploration fees are charged according to three groups. The fees for group 1 and 2 is variable but, for group 3, which is the main amount collected, the fee to the households is 0,07€ per installation and, for the remaining economic agents is 0,35€; regulation fees vary from 125€ to 750€ depending on the type of installation project that is being considered.

Exemptions: there are exemptions for exploration fees to the following entities – general government (central, regional and local); social security agencies; religious buildings and cultural and sportive associations whenever its activities are recognised as being of public interest.

Payer: this fee is paid together with the electricity bill and consequently everyone with a contract with the electricity supplier must pay this fee together with the payment of its consumption of electricity.

NACE classification: national accounts' supply-use table identifies the amounts consumed by households and by producer units recorded as intermediate consumption. In order to break down the amounts by branches, data on the number of installations was used, with the appropriate corrections being introduced to compensate exemptions.

Municipal tax on vehicles

Legislation: Decree-Law number 143/78 of June, 12th.

Object of taxation: use of vehicles (automobiles, motorcycles, aircrafts and recreational boats) registered in Portugal.

Aim of the tax: this tax was created in 1972 with the intention of reducing the consumption of fuel by taxation of high consumption vehicles. Later on, the revenues of this tax were assigned to local authorities to promote the development of infrastructures. Presently, although local government still have these amounts assigned, there isn't such a well-defined earmark for these revenues. Nevertheless, by definition, it's considered an environmentally related tax.

Recipients of the revenue: local government (assigned to municipalities).

Tax base: automobiles, motorcycles, aircrafts and recreational boats.

Tax rates: there are four tables corresponding to each type of vehicle. For automobiles and motorcycles the tax rate depends on fuel used, engine capacity and year of registration; for aircrafts the tax depends on the maximum weight at take-off; and for boats depends on gross gauging, engine horsepower and year of registration.

An example of 2007's rates, for automobiles: in case of vehicles in group C and D (the most common in the country for gasoline or diesel) the tax rate vary from 11€ (20 years of registration) to 50€ (less than 8 years of registration).

Exemptions: general government (central, regional and local); embassies, diplomatic missions, consular posts and international organisations, under the terms of the

agreements with the Portuguese State; handicapped persons with an disability degree over 60%; airplanes for instruction; boats of gross gauging up to 2 tons; boats belonging to naval clubs, aircrafts without engines and vehicles older than twenty years belonging to public museums, only used occasionally for mechanical maintenance or in sport or cultural demonstrations.

Payer: Owner of the vehicle.

NACE classification: According to ESA95 “other taxes on production (D29)” are broken down by industry under the generation of income account. The supply-use table shows the production account and generation of income account by industry and therefore the break down of this tax is taken out directly from the compilation process of these taxes. Also, part of this tax that is payable by households during its consumption is recorded under D59.

Road tax – trucking and operation

Legislation: Decree-Law number 116/94 of May, 3rd.

Object of taxation: use of vehicles for the transport of goods or for renting, registered in Portugal.

Aim of the tax: this tax was created to compensate for the tear and wear of road infrastructures and is, by definition, an environmentally related tax.

Recipients of the revenue: local government (assigned to municipalities).

Tax base: gross weight of vehicles for the transport of goods or for renting.

Tax rates: there is a simple table for vehicles with less than 12 tons of gross weight and a complex table for higher values.

Examples for 2007's rates for vehicles with less than 12 tons of gross weight:

Operation – up to 2500 tons = 27€; from 2501 to 3500 tons = 45€; from 3501 to 7500 tons = 105€; from 7501 to 11.999 tons = 173€;

Trucking – up to 2500 tons = 17€; from 2501 to 3500 tons = 28€; from 3501 to 7500 tons = 63€; from 7501 to 11.999 tons = 106€.

Exemptions: general government (central, regional and local); embassies, diplomatic missions, consular posts and international organisations, under the terms of the agreements with the Portuguese State and vehicles older than twenty years belonging to public museums, only used occasionally for mechanical maintenance or in sport or cultural demonstrations.

Payer: Owner of the vehicle.

NACE classification: since this is an “other taxes on production (D.29)”, supply-use table has this data available by branch and households.

Single road tax

Legislation: Law number 22A/2007 of June, 29th.

This tax was an effort to restructure all taxes on vehicles into one single tax, gathering the municipal tax on vehicles, the road tax – operation and the road tax - trucking. The part related to the municipal tax on vehicles only came into force in 2008 and the road tax – operation/trucking became legally enforced in the second semester of 2007. For this reason there are no values for households.

Hunting and fishing permits

Legislation: these permits are managed by many local authorities to regulate the use of natural resources and are assigned to these entities.

VAT and import duties

Value added tax and imports duties are considered as an environmentally related tax only in the part that is levied on a product that has a tax base considered as an environmental tax.

Hence, from national accounts supply-use table, data on VAT by product was obtained for the CPA 2008 codes 12, 19.20.21, 19.20.26, 19.20.28, 19.20.31, 29.10.2, 29.10.4 and 30.91.

The breakdown by industry was made using the same structures that were used to breakdown the respective environmental tax.

Municipal fees

By studying municipal revenues it was possible to identify several fees that have a strong environmental relevance.

Two out of those fees are very relevant: fees on wastewater management and fees on solid waste management.

Despite of the fact that these fees are collected differently across the country their purpose is the same, that is, to charge for the services of sanitation, wastewater treatment and solid waste removal.

Normally there are some partial exemptions for local government units and for local cultural and sportive associations.

These fees are collected together with the amount paid by the consumption of water, some as a percentage of the cost of the water consumed and other as a fixed rate defined by the municipality.

These amounts were broken down by using the structure of consumption of the CPA 2008 code product 37 (sewerage services) taken from supply-use table. Although this procedure is most adequate for municipal fees on wastewater management, it isn't so for solid waste management. However, we think that this was the best proxy found

since there isn't better information to break down the amounts spent in solid waste management by branches and households.

Other fees than those above-mentioned were identified but not accounted for:

- tax on noise – it's considered in the heading related to "D.29 - General services and licences granted to corporations". However, since there is no data to break down these amounts, it wasn't included in the environmentally-related taxes, although it's clearly a pollution tax. In 2006 and 2007 these accounted for 0,2 million euro / year.
- removal of old vehicles from public roads – accounted for 0,08 million euro / year. No data is available to break down these amounts;
- water abstraction concessions – accounted for 22/24 million euro / year. These revenues require more detailed studies. However, it wasn't on the scope of this contract;
- boiling springs exploration fees – accounted for 0,09 million euro / year. These revenues need to be closely studied. Also, it wasn't on the scope of this contract.

Other fees

During this study other fees were identified as having a strong environmental relevance. Since they are collected by private entities, they cannot be considered as a tax. They are services paid to management entities which have the concession given by central government. Those fees are:

- fee for the recycling and disposal of batteries – charged when a battery is purchased;
- fee for the recycling and disposal of used motor oils – charged in autocenters;
- fee for the recycling and disposal of tyres – charged when a tyre is purchased;
- fee for the recycling and disposal of electrical equipments – charged when an electrical equipment is purchased;
- fee for the recycling and disposal of packages (glass, plastic or cardboard) – charged to the producers of those packages.

6. RESULTS

The revenues from environmentally related taxes amounted for a total of 9.116,3 million euro in 2006 and 8.987,2 million euro, in 2007.

Excluding VAT and Import duties included in environmentally-related taxes these taxes totalled 6.423,36 million euro and 6.250,75 million euro, in 2006 and 2007 respectively.

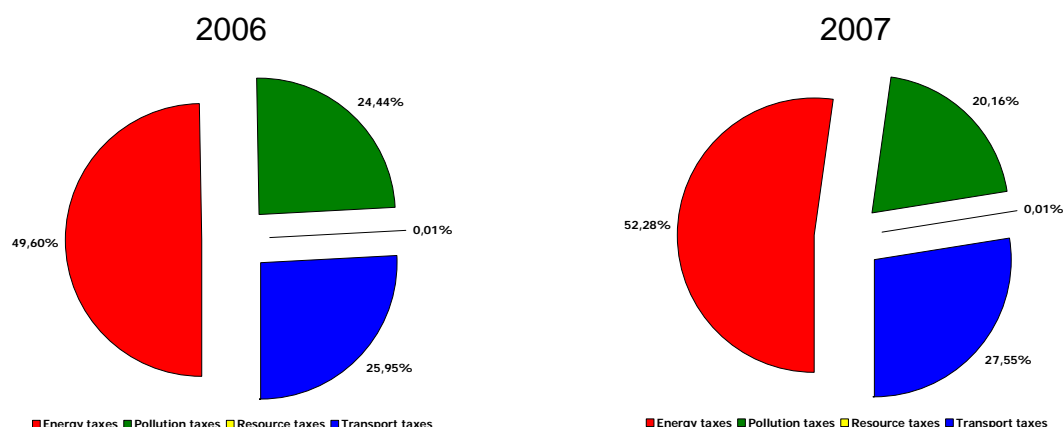
Environmentally-related taxes represented 5,7% of the GDP in 2006, decreasing to 5,3% in 2007.

The environmentally-related taxes corresponded to 15,9% of the total taxes and social contributions in 2006 and to 14,7% in 2007.

million euro		
TAX/FEE NAME	2006	2007
Energy taxes	4.522,11	4.698,94
Tax on oil products	3.172,88	3.325,21
Exploration fees on electric installations	10,66	8,73
VAT	1.336,93	1.363,01
Import duties	1,64	1,99
Pollution taxes	2.227,62	1.811,80
Tax on consumption of tobacco	1.578,82	1.165,39
Fees on wastewater management	110,51	147,95
Fees on solid waste management	133,30	156,70
VAT	403,79	340,31
Import duties	1,20	1,45
Resource taxes	0,92	0,92
Tax on fishing - fixed licence fee	0,08	0,12
Hunting and fishing licences	0,84	0,80
Transport taxes	2.365,65	2.475,55
Automobile tax	1.205,16	1.220,72
Municipal tax on vehicles	132,44	133,63
Road tax - trucking	17,98	19,07
Road tax - operation	60,69	66,00
Single road tax		6,43
VAT	934,64	1.010,93
Import duties	14,74	18,77

TAX/FEE NAME	2006	2007
Total environmental taxes	9.116,30	8.987,21
<i>Total environmental taxes w/o VAT and Import duties</i>	<i>6.423,36</i>	<i>6.250,75</i>
Total taxes and contributions collected	57.170,86	60.696,65
Municipal fees	243,81	304,65
Total taxes, contributions and fees collected	57.414,67	61.001,30
Gross domestic product (current prices)	160.273,46	168.737,05

Regarding the categorization of environmentally related taxes by the four Eurostat's subgroups of taxes, the main revenues correspond to energy taxes (about 50%). The following category is transport taxes representing 26% to 27% of the total revenues from environmentally-related taxes. This means that 75% to 80% of environmentally related taxes revenue comes from the purchase of vehicles and the use of energy products.



Environmentally related taxes broken down by industry

Households are, by far, the most representative payers of environmentally-related taxes. In 2006, 69,7% of the total environmentally-related taxes were paid by this sector (69% in 2007).

Households also pay around 95% of all pollution taxes and about 80% of all transport taxes.

Within industries, the industries comprising wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities were the most important payers of environmentally-related taxes, representing 13,4% and 14,7% in 2006 and 2007 respectively. This is due the inclusion of the industry "transportation" that consumes a lot of fuel, which is highly taxed.

Actually, when comparing the structure of payments by environmentally-related taxes categories, industries pays about 79% of its environmentally-related taxes in the energy category but households only pays around 39%, in 2007. The remaining payments are made in the transport category (about 32%) and in the pollution category (about 29%).

million euro

NACE REV.2 A10	DESCRIPTION	2006				
		Energy	Pollution	Resource	Transport	Total
1	Agriculture, forestry and fishing	79,44	0,37	0,08	4,76	84,65
2	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities	285,03	13,77		46,65	345,45
3	Construction	359,35	1,30		31,97	392,62
4	Wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities	1.068,32	8,05		148,52	1.224,89
5	Information and communication	18,37	0,14		6,17	24,68
6	Financial and insurance activities	17,35	0,66		7,81	25,82
7	Real estate activities	13,42	0,84		8,54	22,80
8	Professional, scientific and technical activities; administrative and support service activities	86,84	0,65		165,67	253,16
9	Public administration and defence; compulsory social security; education; human health and social work activities	176,39	71,16		30,99	278,54
10	Arts, entertainment, repair of household goods and other services	28,39	3,21		9,13	40,73
	Total industries	2.132,90	100,15	0,08	460,21	2.693,34
	Households	2.367,67	2.079,68	0,84	1.905,44	6.353,63
	Other uses	21,54	47,79			69,33
	TOTAL	4.522,11	2.227,62	0,92	2.365,65	9.116,30

million euro

NACE REV.2 A10	DESCRIPTION	2007				
		Energy	Pollution	Resource	Transport	Total
1	Agriculture, forestry and fishing	78,22	0,64	0,12	8,51	87,49
2	Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities	310,98	16,36		52,66	380,00
3	Construction	361,27	1,99		36,97	400,23
4	Wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities	1.148,21	11,50		165,09	1.324,80
5	Information and communication	18,67	0,23		4,07	22,97
6	Financial and insurance activities	18,43	0,86		3,01	22,30
7	Real estate activities	13,40	1,36		7,24	22,00
8	Professional, scientific and technical activities; administrative and support service activities	90,89	0,99		172,74	264,62
9	Public administration and defence; compulsory social security; education; human health and social work activities	188,53	87,82		28,43	304,78

NACE REV.2 A10	DESCRIPTION	2007				
		Energy	Pollution	Resource	Transport	Total
10	Arts, entertainment, repair of household goods and other services	28,97	4,11		7,18	40,26
	Total industries	2.257,57	125,86	0,12	485,90	2.869,45
	Households	2.419,16	1.788,56	0,80	1.989,65	6.198,17
	Other uses	22,21	-102,62			-80,41
	TOTAL	4.698,94	1.811,80	0,92	2.475,55	8.987,21

7. CONCLUSIONS

With the current data available from national accounts, it's feasible to compile on a regular basis environmentally-related taxes for Portugal. Data on supply-use table play a crucial role, especially, to break down taxes on products by industries, and its availability will determine the work schedule of this project. Supply and use table are available in the national accounts, by regulation, 36 months after the reference year. Therefore the schedule that can be fulfilled by Statistics Portugal for this project is the same.

Municipal fees should be studied closer, in order to identify other possible environmentally-related fees.

In the future, the improvement of the vehicles registry database (an administrative source) could contribute for a better break down of taxes related to vehicles.

Considered that a new legal text regarding taxes on vehicles came into force in the second semester of 2007, some attention must be paid when dealing with these kind of taxes from 2008 onwards.

8. ACRONYMS AND BIBLIOGRAPHY

8.1 Acronyms

CPA – Statistical classification of products by activity in the European Communities
DIMESA – Director's meeting on environmental statistics and accounts
EEA – European Environmental Accounts
EEC – European Economic Community
EFTA – European Free Trade Association
ESA95 – European System of Accounts, 1995
ESEA – European Strategy for Environmental Accounting
GFCF – Gross Fixed Capital Formation
NACE – Statistical classification of economic activities in the European Communities
NAMEA – National Accounting Matrix including Environmental Accounts
SEEA – System of Environmental and Economic Accounting
SPC – Statistical Programme Committee
VAT – Value added tax

8.2 Bibliography and Websites

Environmental taxes – A statistical guide, Eurostat, 2001
Environmentally related taxes in Norway, Eli Marie Næss and Tone Smith, Statistics Norway, 2009
OECD/EEA database on instruments used for environmental policy and natural resources management (<http://www2.oecd.org/ecoinst/queries/index.htm>), Theme: Environmentally Related Taxes, Fees and Charges, Sub-theme: Main Characteristics for Portugal
European System of Accounts – 1995 (ESA95), Eurostat, 1996
Several legislation codes regarding taxes (mentioned in chapter 5)

Websites

Some of the bibliography indicated can be consulted in the following internet addresses:

- Eurostat's Environmental Accounts website
http://epp.eurostat.ec.europa.eu/portal/page/portal/environmental_accounts/introduction
- Diário da República Eletrónico (Portuguese official journal)
<http://dre.pt/>

9. ENVIRONMENTAL TAXES TABLES

9.1 Total environmental taxes

9.2 Energy taxes

9.3 Pollution taxes

9.4 Resource taxes

9.5 Transport taxes

9.1 Total environmental taxes

Country: PT			
Total Environmental Taxes			
Unit Million Euros			
Industry classification (NACE REV.2)		2006	2007
A	Agriculture, forestry and fishing	84,65	87,49
A01	Agriculture, animal production, hunting and related service activities	73,01	75,17
A02	Forestry and logging	10,27	10,85
A03	Fishing and aquaculture	1,37	1,47
B	Mining and quarrying	84,87	102,42
C	Manufacturing	217,89	230,38
C10	Manufacture of food products	41,49	46,39
C11	Manufacture of beverages	6,35	7,02
C12	Manufacture of tobacco products	0,35	0,36
C13	Manufacture of textiles	12,69	12,00
C14	Manufacture of wearing apparel	9,69	9,69
C15	Manufacture of leather and related products	4,75	4,85
C16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	13,59	13,97
C17	Manufacture of paper and paper products	6,73	6,73
C18	Printing and reproduction of recorded media	6,76	6,57
C19	Manufacture of coke and refined petroleum products	0,39	0,52
C20	Manufacture of chemicals and chemical products	8,26	8,85
C21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	3,43	3,30
C22	Manufacture of rubber and plastic products	5,39	5,15
C23	Manufacture of other non-metallic mineral products	28,55	29,59
C24	Manufacture of basic metals	3,49	3,65
C25	Manufacture of fabricated metal products, except machinery and equipment	30,63	34,31
C26	Manufacture of computer, electronic and optical products	3,34	3,26
C27	Manufacture of electrical equipment	3,40	3,54
C28	Manufacture of machinery and equipment n.e.c.	7,63	8,17
C29	Manufacture of motor vehicles, trailers and semi-trailers	5,39	5,62
C30	Manufacture of other transport equipment	0,66	0,72
C31	Manufacture of furniture	9,08	9,63
C32	Other manufacturing	1,49	1,72
C33	Repair and installation of machinery and equipment	4,36	4,77
D	Electricity, gas, steam and air conditioning supply	4,29	4,17
E	Water supply; sewerage, waste management and remediation activities	38,40	43,03
E36	Water collection, treatment and supply	9,94	11,54
E40	Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services	28,46	31,49
F	Construction	392,62	400,23
F41	Construction of buildings	160,18	160,48
F42	Civil engineering	98,35	94,91
F43	Specialised construction activities	134,09	144,84
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	459,27	477,00
G45	Wholesale and retail trade and repair of motor vehicles and motorcycles	30,93	30,65
G46	Wholesale trade, except of motor vehicles and motorcycles	315,38	327,63
G47	Retail trade, except of motor vehicles and motorcycles	112,96	118,72
H	Transportation and storage	739,82	819,84
H49	Land transport and transport via pipelines	685,31	763,71
H50	Water transport	6,36	6,15
H51	Air transport	13,55	13,88
H52	Warehousing and support activities for transportation	20,80	21,76
H53	Postal and courier activities	13,80	14,34
I	Accommodation and food service activities	25,80	27,96
I55	Accommodation	10,11	11,51
I56	Food and beverage service activities	15,69	16,45
J	Information and communication	24,68	22,97
J58	Publishing activities	3,77	3,66
J59	Motion picture, video and television programme production, sound recording and music publishing activities	2,09	2,16
J60	Programming and broadcasting activities	1,33	1,22
J61	Telecommunications	8,37	7,17
J62	Computer programming, consultancy and related activities	7,87	7,60
J63	Information service activities	1,25	1,16
K	Financial and insurance activities	25,82	22,30
K64	Financial service activities, except insurance and pension funding	17,60	13,97
K65	Insurance, reinsurance and pension funding, except compulsory social security	2,08	2,14
K66	Activities auxiliary to financial services and insurance activities	6,14	6,19
L	Real estate activities	22,80	22,00
M	Professional, scientific and technical activities	60,57	57,04
M69	Legal and accounting activities	11,07	10,12
M70	Activities of head offices; management consultancy activities	11,01	9,69
M71	Architectural and engineering activities; technical testing and analysis	14,24	13,22
M72	Scientific research and development	4,00	4,04
M73	Advertising and market research	13,44	13,19
M74	Other professional, scientific and technical activities	5,87	5,83
M75	Veterinary activities	0,94	0,95
N	Administrative and support service activities	192,59	207,58
N77	Rental and leasing activities	158,22	171,36
N78	Employment activities	2,91	2,52
N79	Travel agency, tour operator and other reservation service and related activities	6,69	7,11
N80	Security and investigation activities	3,88	4,02
N81	Services to buildings and landscape activities	10,26	10,71
N82	Office administrative, office support and other business support activities	10,63	11,86
O	Public administration and defence; compulsory social security	132,31	151,98
P	Education	25,10	25,60
Q	Human health and social work activities	121,13	127,20
Q86	Human health activities	53,12	56,33
Q87	Residential care activities	36,99	40,67
Q88	Social work activities without accommodation	31,02	30,20
R	Arts, entertainment and recreation	14,38	17,90
R90	Creative, arts and entertainment activities	2,42	4,39
R91	Libraries, archives, museums and other cultural activities	3,42	4,40
R92	Gambling and betting activities	0,55	0,68
R93	Sports activities and amusement and recreation activities	7,99	8,43
S	Other service activities	26,35	22,36
S94	Activities of membership organisations	11,63	8,09
S95	Repair of computers and personal and household goods	2,54	2,54
S96	Other personal service activities	12,18	11,73
T	Activities of households as employers; undifferentiated goods and services producing activities of households for own use		
T97	Activities of households as employers of domestic personnel		
T98	Undifferentiated goods and services producing activities of private households for own use		
U	Activities of extraterritorial organisations and bodies		
A_U 01-99	Total industries	2 693,34	2 869,45
	Households	6 353,63	6 198,17
	Changes in stocks	47,79	- 102,62
	Exports	21,54	22,21
	Non-residents (in the territory)		
	Total economy	9 116,30	8 987,21

9.2 Energy taxes

<div><div>Country:</div><div>PT</div></div>			
<div><div>Energy Taxes</div><div>ET1100</div></div>			
<div><div>Unit</div><div>Million Euros</div></div>			
Industry classification (NACE REV.2)		2006	2007
A	Agriculture, forestry and fishing	79,44	78,22
A01	Agriculture, animal production, hunting and related service activities	69,90	68,65
A02	Forestry and logging	9,12	9,18
A03	Fishing and aquaculture	0,42	0,39
B	Mining and quarrying	83,36	101,02
C	Manufacturing	177,24	183,14
C10	Manufacture of food products	33,63	34,06
C11	Manufacture of beverages	4,88	4,85
C12	Manufacture of tobacco products	0,32	0,33
C13	Manufacture of textiles	10,80	10,19
C14	Manufacture of wearing apparel	8,06	8,03
C15	Manufacture of leather and related products	3,80	3,83
C16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	12,03	12,04
C17	Manufacture of paper and paper products	5,82	5,96
C18	Printing and reproduction of recorded media	5,50	5,25
C19	Manufacture of coke and refined petroleum products	0,22	0,21
C20	Manufacture of chemicals and chemical products	6,55	7,05
C21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	2,61	2,62
C22	Manufacture of rubber and plastic products	3,97	4,30
C23	Manufacture of other non-metallic mineral products	25,34	25,50
C24	Manufacture of basic metals	2,78	3,01
C25	Manufacture of fabricated metal products, except machinery and equipment	25,06	28,34
C26	Manufacture of computer, electronic and optical products	2,58	2,51
C27	Manufacture of electrical equipment	2,48	2,53
C28	Manufacture of machinery and equipment n.e.c.	6,03	6,89
C29	Manufacture of motor vehicles, trailers and semi-trailers	2,58	2,74
C30	Manufacture of other transport equipment	0,24	0,27
C31	Manufacture of furniture	7,71	8,26
C32	Other manufacturing	0,84	0,89
C33	Repair and installation of machinery and equipment	3,41	3,48
D	Electricity, gas, steam and air conditioning supply	2,55	2,95
E	Water supply; sewerage, waste management and remediation activities	21,88	23,87
E36	Water collection, treatment and supply	3,92	4,39
E40	Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services	17,96	19,48
F	Construction	359,35	361,27
F41	Construction of buildings	142,52	142,59
F42	Civil engineering	91,22	84,16
F43	Specialised construction activities	125,61	134,52
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	411,01	427,25
G45	Wholesale and retail trade and repair of motor vehicles and motorcycles	23,08	22,68
G46	Wholesale trade, except of motor vehicles and motorcycles	294,60	306,09
G47	Retail trade, except of motor vehicles and motorcycles	93,33	98,48
H	Transportation and storage	644,22	707,59
H49	Land transport and transport via pipelines	610,97	673,21
H50	Water transport	1,04	1,05
H51	Air transport	1,03	1,01
H52	Warehousing and support activities for transportation	18,00	18,74
H53	Postal and courier activities	13,18	13,58
I	Accommodation and food service activities	13,09	13,37
I55	Accommodation	5,81	5,93
I56	Food and beverage service activities	7,28	7,44
J	Information and communication	18,37	18,67
J58	Publishing activities	3,07	3,10
J59	Motion picture, video and television programme production, sound recording and music publishing activities	1,56	1,63
J60	Programming and broadcasting activities	0,64	0,93
J61	Telecommunications	5,90	6,01
J62	Computer programming, consultancy and related activities	6,24	6,06
J63	Information service activities	0,96	0,94
K	Financial and insurance activities	17,35	18,43
K64	Financial service activities, except insurance and pension funding	9,52	10,38
K65	Insurance, reinsurance and pension funding, except compulsory social security	1,90	1,97
K66	Activities auxiliary to financial services and insurance activities	5,93	6,08
L	Real estate activities	13,42	13,40
M	Professional, scientific and technical activities	43,28	44,36
M69	Legal and accounting activities	7,35	7,47
M70	Activities of head offices; management consultancy activities	5,68	5,95
M71	Architectural and engineering activities; technical testing and analysis	10,57	10,79
M72	Scientific research and development	2,43	2,70
M73	Advertising and market research	11,66	11,89
M74	Other professional, scientific and technical activities	5,10	5,05
M75	Veterinary activities	0,49	0,51
N	Administrative and support service activities	43,56	46,53
N77	Rental and leasing activities	15,53	16,80
N78	Employment activities	2,00	2,07
N79	Travel agency, tour operator and other reservation service and related activities	5,79	6,22
N80	Security and investigation activities	3,46	3,63
N81	Services to buildings and landscape activities	8,61	9,11
N82	Office administrative, office support and other business support activities	8,17	8,70
O	Public administration and defence; compulsory social security	58,80	67,09
P	Education	15,90	15,52
Q	Human health and social work activities	101,69	105,92
Q86	Human health activities	39,44	38,10
Q87	Residential care activities	35,20	39,33
Q88	Social work activities without accommodation	27,05	28,49
R	Arts, entertainment and recreation	9,83	10,83
R90	Creative, arts and entertainment activities	1,97	2,09
R91	Libraries, archives, museums and other cultural activities	2,38	3,25
R92	Gambling and betting activities	0,35	0,33
R93	Sports activities and amusement and recreation activities	5,13	5,16
S	Other service activities	18,56	18,14
S94	Activities of membership organisations	6,93	7,24
S95	Repair of computers and personal and household goods	1,99	2,05
S96	Other personal service activities	9,64	8,85
T	Activities of households as employers; undifferentiated goods and services producing activities of households for own use		
T97	Activities of households as employers of domestic personnel		
T98	Undifferentiated goods and services producing activities of private households for own use		
U	Activities of extraterritorial organisations and bodies		
A_U 01-99	Total industries	2 132,90	2 257,57
	Households	2 367,67	2 419,16
	Changes in stocks		
	Exports	21,54	22,21
	Non-residents (in the territory)		
	Total economy	4 522,11	4 698,94

9.3 Pollution taxes

Country: PT			
Pollution Taxes ET1200			
Unit Million Euros			
Industry classification (NACE REV.2)		2006	2007
A	Agriculture, forestry and fishing	0,37	0,64
A01	Agriculture, animal production, hunting and related service activities	0,33	0,56
A02	Forestry and logging		
A03	Fishing and aquaculture	0,04	0,08
B	Mining and quarrying	0,02	0,04
C	Manufacturing	3,83	6,10
C10	Manufacture of food products	1,04	1,77
C11	Manufacture of beverages	0,92	1,40
C12	Manufacture of tobacco products	0,02	0,02
C13	Manufacture of textiles	0,11	0,16
C14	Manufacture of wearing apparel	0,11	0,19
C15	Manufacture of leather and related products	0,02	0,04
C16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	0,09	0,11
C17	Manufacture of paper and paper products	0,03	0,04
C18	Printing and reproduction of recorded media	0,07	0,12
C19	Manufacture of coke and refined petroleum products	0,17	0,31
C20	Manufacture of chemicals and chemical products	0,27	0,39
C21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	0,10	0,17
C22	Manufacture of rubber and plastic products	0,04	0,06
C23	Manufacture of other non-metallic mineral products	0,18	0,27
C24	Manufacture of basic metals	0,02	0,03
C25	Manufacture of fabricated metal products, except machinery and equipment	0,18	0,33
C26	Manufacture of computer, electronic and optical products	0,11	0,16
C27	Manufacture of electrical equipment	0,04	0,06
C28	Manufacture of machinery and equipment n.e.c.	0,04	0,08
C29	Manufacture of motor vehicles, trailers and semi-trailers	0,14	0,17
C30	Manufacture of other transport equipment		0,02
C31	Manufacture of furniture	0,03	0,04
C32	Other manufacturing	0,03	0,04
C33	Repair and installation of machinery and equipment	0,07	0,12
D	Electricity, gas, steam and air conditioning supply	0,39	0,66
E	Water supply; sewerage, waste management and remediation activities	9,53	9,56
E36	Water collection, treatment and supply	5,47	6,61
E40	Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services	4,06	2,95
F	Construction	1,30	1,99
F41	Construction of buildings	0,95	1,53
F42	Civil engineering	0,24	0,29
F43	Specialised construction activities	0,11	0,17
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	2,49	3,54
G45	Wholesale and retail trade and repair of motor vehicles and motorcycles	0,36	0,54
G46	Wholesale trade, except of motor vehicles and motorcycles	0,61	0,91
G47	Retail trade, except of motor vehicles and motorcycles	1,52	2,09
H	Transportation and storage	0,84	1,27
H49	Land transport and transport via pipelines	0,24	0,33
H50	Water transport	0,01	0,02
H51	Air transport	0,02	0,04
H52	Warehousing and support activities for transportation	0,55	0,84
H53	Postal and courier activities	0,02	0,04
I	Accommodation and food service activities	4,72	6,69
I55	Accommodation	2,62	3,75
I56	Food and beverage service activities	2,10	2,94
J	Information and communication	0,14	0,23
J58	Publishing activities	0,02	0,04
J59	Motion picture, video and television programme production, sound recording and music publishing activities	0,03	0,06
J60	Programming and broadcasting activities		
J61	Telecommunications	0,06	0,09
J62	Computer programming, consultancy and related activities	0,03	0,04
J63	Information service activities		
K	Financial and insurance activities	0,66	0,86
K64	Financial service activities, except insurance and pension funding	0,51	0,70
K65	Insurance, reinsurance and pension funding, except compulsory social security	0,11	0,12
K66	Activities auxiliary to financial services and insurance activities	0,04	0,04
L	Real estate activities	0,84	1,36
M	Professional, scientific and technical activities	0,47	0,63
M69	Legal and accounting activities	0,09	0,13
M70	Activities of head offices; management consultancy activities	0,13	0,16
M71	Architectural and engineering activities; technical testing and analysis	0,13	0,16
M72	Scientific research and development	0,03	0,04
M73	Advertising and market research	0,05	0,08
M74	Other professional, scientific and technical activities	0,02	0,04
M75	Veterinary activities	0,02	0,02
N	Administrative and support service activities	0,18	0,36
N77	Rental and leasing activities	0,03	0,06
N78	Employment activities		0,02
N79	Travel agency, tour operator and other reservation service and related activities	0,02	0,04
N80	Security and investigation activities	0,01	0,02
N81	Services to buildings and landscape activities	0,05	0,09
N82	Office administrative, office support and other business support activities	0,07	0,13
O	Public administration and defence; compulsory social security	67,04	82,34
P	Education	1,70	1,95
Q	Human health and social work activities	2,42	3,53
Q86	Human health activities	1,39	2,21
Q87	Residential care activities	0,61	0,83
Q88	Social work activities without accommodation	0,42	0,49
R	Arts, entertainment and recreation	2,05	2,45
R90	Creative, arts and entertainment activities	0,02	0,04
R91	Libraries, archives, museums and other cultural activities	0,95	1,09
R92	Gambling and betting activities	0,09	0,20
R93	Sports activities and amusement and recreation activities	0,99	1,12
S	Other service activities	1,16	1,66
S94	Activities of membership organisations	0,46	0,53
S95	Repair of computers and personal and household goods	0,02	0,02
S96	Other personal service activities	0,68	1,11
T	Activities of households as employers; undifferentiated goods and services producing activities of households for own use		
T97	Activities of households as employers of domestic personnel		
T98	Undifferentiated goods and services producing activities of private households for own use		
U	Activities of extraterritorial organisations and bodies		
A_U 01-99	Total industries	100,15	125,86
	Households	2 079,68	1 788,56
	Changes in stocks	47,79	- 102,62
	Exports		
	Non-residents (in the territory)		
	Total economy	2 227,62	1 811,80

9.4 Resource taxes

<div><div>Country:</div><div>PT</div></div>			
<div><div>Resource Taxes</div><div>ET1300</div></div>			
<div><div>Unit</div><div>Million Euros</div></div>			
Industry classification (NACE REV.2)		2006	2007
A	Agriculture, forestry and fishing	0,08	0,12
A01	Agriculture, animal production, hunting and related service activities		
A02	Forestry and logging		
A03	Fishing and aquaculture	0,08	0,12
B	Mining and quarrying		
C	Manufacturing		
C10	Manufacture of food products		
C11	Manufacture of beverages		
C12	Manufacture of tobacco products		
C13	Manufacture of textiles		
C14	Manufacture of wearing apparel		
C15	Manufacture of leather and related products		
C16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials		
C17	Manufacture of paper and paper products		
C18	Printing and reproduction of recorded media		
C19	Manufacture of coke and refined petroleum products		
C20	Manufacture of chemicals and chemical products		
C21	Manufacture of basic pharmaceutical products and pharmaceutical preparations		
C22	Manufacture of rubber and plastic products		
C23	Manufacture of other non-metallic mineral products		
C24	Manufacture of basic metals		
C25	Manufacture of fabricated metal products, except machinery and equipment		
C26	Manufacture of computer, electronic and optical products		
C27	Manufacture of electrical equipment		
C28	Manufacture of machinery and equipment n.e.c.		
C29	Manufacture of motor vehicles, trailers and semi-trailers		
C30	Manufacture of other transport equipment		
C31	Manufacture of furniture		
C32	Other manufacturing		
C33	Repair and installation of machinery and equipment		
D	Electricity, gas, steam and air conditioning supply		
E	Water supply; sewerage, waste management and remediation activities		
E36	Water collection, treatment and supply		
E40	Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services		
F	Construction		
F41	Construction of buildings		
F42	Civil engineering		
F43	Specialised construction activities		
G	Wholesale and retail trade; repair of motor vehicles and motorcycles		
G45	Wholesale and retail trade and repair of motor vehicles and motorcycles		
G46	Wholesale trade, except of motor vehicles and motorcycles		
G47	Retail trade, except of motor vehicles and motorcycles		
H	Transportation and storage		
H49	Land transport and transport via pipelines		
H50	Water transport		
H51	Air transport		
H52	Warehousing and support activities for transportation		
H53	Postal and courier activities		
I	Accommodation and food service activities		
I55	Accommodation		
I56	Food and beverage service activities		
J	Information and communication		
J58	Publishing activities		
J59	Motion picture, video and television programme production, sound recording and music publishing activities		
J60	Programming and broadcasting activities		
J61	Telecommunications		
J62	Computer programming, consultancy and related activities		
J63	Information service activities		
K	Financial and insurance activities		
K64	Financial service activities, except insurance and pension funding		
K65	Insurance, reinsurance and pension funding, except compulsory social security		
K66	Activities auxiliary to financial services and insurance activities		
L	Real estate activities		
M	Professional, scientific and technical activities		
M69	Legal and accounting activities		
M70	Activities of head offices; management consultancy activities		
M71	Architectural and engineering activities; technical testing and analysis		
M72	Scientific research and development		
M73	Advertising and market research		
M74	Other professional, scientific and technical activities		
M75	Veterinary activities		
N	Administrative and support service activities		
N77	Rental and leasing activities		
N78	Employment activities		
N79	Travel agency, tour operator and other reservation service and related activities		
N80	Security and investigation activities		
N81	Services to buildings and landscape activities		
N82	Office administrative, office support and other business support activities		
O	Public administration and defence; compulsory social security		
P	Education		
Q	Human health and social work activities		
Q86	Human health activities		
Q87	Residential care activities		
Q88	Social work activities without accommodation		
R	Arts, entertainment and recreation		
R90	Creative, arts and entertainment activities		
R91	Libraries, archives, museums and other cultural activities		
R92	Gambling and betting activities		
R93	Sports activities and amusement and recreation activities		
S	Other service activities		
S94	Activities of membership organisations		
S95	Repair of computers and personal and household goods		
S96	Other personal service activities		
T	Activities of households as employers; undifferentiated goods and services producing activities of households for own use		
T97	Activities of households as employers of domestic personnel		
T98	Undifferentiated goods and services producing activities of private households for own use		
U	Activities of extraterritorial organisations and bodies		
A_U 01-99	Total industries	0,08	0,12
	Households	0,84	0,80
	Changes in stocks		
	Exports		
	Non-residents (in the territory)		
	Total economy	0,92	0,92

9.5 Transport taxes

<div><div>Country:</div><div>PT</div></div>			
<div><div>Transport Taxes</div><div>ET1400</div></div>			
<div><div>Unit</div><div>Million Euros</div></div>			
Industry classification (NACE REV.2)		2006	2007
A	Agriculture, forestry and fishing	4,76	8,51
A01	Agriculture, animal production, hunting and related service activities	2,78	5,96
A02	Forestry and logging	1,15	1,67
A03	Fishing and aquaculture	0,83	0,88
B	Mining and quarrying	1,49	1,36
C	Manufacturing	36,82	41,14
C10	Manufacture of food products	6,82	10,56
C11	Manufacture of beverages	0,55	0,77
C12	Manufacture of tobacco products	0,01	0,01
C13	Manufacture of textiles	1,78	1,65
C14	Manufacture of wearing apparel	1,52	1,47
C15	Manufacture of leather and related products	0,93	0,98
C16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	1,47	1,82
C17	Manufacture of paper and paper products	0,88	0,73
C18	Printing and reproduction of recorded media	1,19	1,20
C19	Manufacture of coke and refined petroleum products		
C20	Manufacture of chemicals and chemical products	1,44	1,41
C21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	0,72	0,51
C22	Manufacture of rubber and plastic products	1,38	0,79
C23	Manufacture of other non-metallic mineral products	3,03	3,82
C24	Manufacture of basic metals	0,69	0,61
C25	Manufacture of fabricated metal products, except machinery and equipment	5,39	5,64
C26	Manufacture of computer, electronic and optical products	0,65	0,59
C27	Manufacture of electrical equipment	0,88	0,95
C28	Manufacture of machinery and equipment n.e.c.	1,56	1,20
C29	Manufacture of motor vehicles, trailers and semi-trailers	2,67	2,71
C30	Manufacture of other transport equipment	0,42	0,43
C31	Manufacture of furniture	1,34	1,33
C32	Other manufacturing	0,62	0,79
C33	Repair and installation of machinery and equipment	0,88	1,17
D	Electricity, gas, steam and air conditioning supply	1,35	0,56
E	Water supply; sewerage, waste management and remediation activities	6,99	9,60
E36	Water collection, treatment and supply	0,55	0,54
E40	Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services	6,44	9,06
F	Construction	31,97	36,97
F41	Construction of buildings	16,71	16,36
F42	Civil engineering	6,89	10,46
F43	Specialised construction activities	8,37	10,15
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	45,77	46,21
G45	Wholesale and retail trade and repair of motor vehicles and motorcycles	7,49	7,43
G46	Wholesale trade, except of motor vehicles and motorcycles	20,17	20,63
G47	Retail trade, except of motor vehicles and motorcycles	18,11	18,15
H	Transportation and storage	94,76	110,98
H49	Land transport and transport via pipelines	74,10	90,17
H50	Water transport	5,31	5,08
H51	Air transport	12,50	12,83
H52	Warehousing and support activities for transportation	2,25	2,18
H53	Postal and courier activities	0,60	0,72
I	Accommodation and food service activities	7,99	7,90
I55	Accommodation	1,68	1,83
I56	Food and beverage service activities	6,31	6,07
J	Information and communication	6,17	4,07
J58	Publishing activities	0,68	0,52
J59	Motion picture, video and television programme production, sound recording and music publishing activities	0,50	0,47
J60	Programming and broadcasting activities	0,69	0,29
J61	Telecommunications	2,41	1,07
J62	Computer programming, consultancy and related activities	1,60	1,50
J63	Information service activities	0,29	0,22
K	Financial and insurance activities	7,81	3,01
K64	Financial service activities, except insurance and pension funding	7,57	2,89
K65	Insurance, reinsurance and pension funding, except compulsory social security	0,07	0,05
K66	Activities auxiliary to financial services and insurance activities	0,17	0,07
L	Real estate activities	8,54	7,24
M	Professional, scientific and technical activities	16,82	12,05
M69	Legal and accounting activities	3,63	2,52
M70	Activities of head offices; management consultancy activities	5,20	3,58
M71	Architectural and engineering activities; technical testing and analysis	3,54	2,27
M72	Scientific research and development	1,54	1,30
M73	Advertising and market research	1,73	1,22
M74	Other professional, scientific and technical activities	0,75	0,74
M75	Veterinary activities	0,43	0,42
N	Administrative and support service activities	148,85	160,69
N77	Rental and leasing activities	142,66	154,50
N78	Employment activities	0,91	0,43
N79	Travel agency, tour operator and other reservation service and related activities	0,88	0,85
N80	Security and investigation activities	0,41	0,37
N81	Services to buildings and landscape activities	1,60	1,51
N82	Office administrative, office support and other business support activities	2,39	3,03
O	Public administration and defence; compulsory social security	6,47	2,55
P	Education	7,50	8,13
Q	Human health and social work activities	17,02	17,75
Q86	Human health activities	12,29	16,02
Q87	Residential care activities	1,18	0,51
Q88	Social work activities without accommodation	3,55	1,22
R	Arts, entertainment and recreation	2,50	4,62
R90	Creative, arts and entertainment activities	0,43	2,26
R91	Libraries, archives, museums and other cultural activities	0,09	0,06
R92	Gambling and betting activities	0,11	0,15
R93	Sports activities and amusement and recreation activities	1,87	2,15
S	Other service activities	6,63	2,56
S94	Activities of membership organisations	4,24	0,32
S95	Repair of computers and personal and household goods	0,53	0,47
S96	Other personal service activities	1,86	1,77
T	Activities of households as employers; undifferentiated goods and services producing activities of households for own use		
T97	Activities of households as employers of domestic personnel		
T98	Undifferentiated goods and services producing activities of private households for own use		
U	Activities of extraterritorial organisations and bodies		
A_U 01-99	Total industries	460,21	485,90
	Households	1 905,44	1 989,65
	Changes in stocks		
	Exports		
	Non-residents (in the territory)		
	Total economy	2 365,65	2 475,55