

Environmentally related taxes

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2 Metadata update	
2.1 Date of last update	25.01.2021
3 Statistical presentation	
3.1 Data description	
<p>Environmental taxes statistics presents data on environmental tax revenue by tax category (energy, transport, pollution and resource taxes) broken down by economic activities of tax payers (NACE Rev.2 classification for production activities) including taxes payable by households and non-residents.</p> <p>The following data on environmental taxes are compiled and published at national level:</p> <ul style="list-style-type: none">- data broken down by categories of environmental taxes (table zp1007rs)- data on share of energy tax revenues by the paying sectors (table zp1009rs).	
3.2 Classification system	
<p>The following classifications are applied in environmental taxes statistics:</p> <ul style="list-style-type: none">- classification according to type of environmental tax: environmental taxes are divided into four categories - energy taxes (including CO2 taxes), transport taxes, pollution taxes, resource taxes ,- classification of economic activities NACE Rev.2: data on environmental taxes are presented broken down by economic activities of tax payers, plus households and non-residents.	
3.3 Sector coverage	
<p>Environmental taxes statistics covers taxes payable by all sectors of the economy: producers/ companies, households as consumers as well as non-residents.</p>	
3.4 Statistical concepts and definitions	
<p>The concepts and definitions are used in environmental taxes statistics are described in the Eurostat manual " Environmental taxes - a statistical guide ".</p>	

Environmental tax is defined as "a tax whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA2010 as a tax". The environmental taxes statistics framework uses the tax definition according to the ESA 2010. The following transactions are included: D.2 - taxes on production and imports, D.5 - current taxes on income, wealth, etc., D.91 - capital taxes.

There are 4 main categories of environmental taxes:

Energy taxes - this category includes taxes on energy production and on energy products used for transport purposes (petrol and diesel) and also in stationary sources (fuel oils, natural gas, coal and electricity). Taxes on biofuels and any other form of energy from renewable sources and CO2 taxes belong also under the energy taxes category. The following taxes are included in this category at national level: taxes on mineral oils, electricity, coal, natural gas, green energy, electricity consumption tax intended for liquidation of decommissioned nuclear facilities, tax on installing nuclear equipment, tax on gas and liquid storage and emission permits.

Transport taxes - this category mainly includes taxes related to the ownership and use of motor vehicles including taxes on other transport equipment e.g. planes, ships. Taxes on petrol, diesel and other transport fuels are excluded from this category (these taxes are classified in the energy taxes category). The following taxes are included in this category at national level: road tax, car registration fee and tax on permits to enter historical city district with motor vehicle.

Pollution taxes - this category includes taxes on measured or estimated emissions to water and air, management of solid waste and noise. An exception is the CO2 taxes, which belong under energy taxes category. The following taxes are included in this category at national level: fees connected with water pollution, fees connected with air pollution, tax on excavation areas.

Resource taxes - this category includes taxes linked to the extraction or to the use of natural resources (water, forests, wild flora and fauna, minerals). It is recommended that taxes on oil and gas extraction should be excluded from environmental tax statistics. All taxes designed to capture the resource rent from the extraction of natural resources should be also excluded as they are classified as property income (D.45) rather than taxes in the national accounts. No taxes are included under this category at national level.

3.5 Statistical unit

Environmental taxes statistics refers to environmental taxes collected by the government and payable by the different economic agents.(companies, households).

3.6 Statistical population

All production sectors by NACE classification as well as households and non-residents.

3.7 Reference area

Environmental taxes data are available only at national level (the whole area of the SR). Data for lower territorial level are not available.

Also data for other EU countries and data for total EU are published in the Eurostat public database.

3.8 Time coverage

Data on environmental taxes by tax categories are available for time series 2008 - 2018. Data on environmental taxes by economic activity of tax payers (NACE categories + households) are available for time series 2008 - 2017.

3.9 Base period

Not applicable.

4 Unit of measure

Data in environmental taxes statistics are presented in Millions of Euro. Data in table "Share of energy tax revenues by the paying sectors" (zp1009rs) are in %.

5 Reference period

Reference period is the calendar year.

6 Institutional mandate

6.1 Legal acts and other agreements

Environmental taxes statistics is compiled on the basis of the [Regulation \(EU\) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts](#) .

The module on environmental taxes is specified in the Annex II of the regulation.

6.2 Data sharing

Statistical information on environmental taxes is used for the purpose of fulfilling reporting obligations of the Slovak Republic following the requirements of the European Statistical System, international institutions and for meeting the needs of the National Information System. Data on environmental taxes by economic activities are provided to Eurostat on a regular annual basis. At national level, environmental taxes statistics is provided to the Ministry of Environment of the SR and its organizations.

7 Confidentiality

7.1 Confidentiality - policy

Protection of statistical confidentiality (protection of confidential statistical data) is a system of interconnected measures in legislative, methodological, organizational, technical, security, personnel area, which are preventing leakage of confidential statistical data or untimely publication of statistical information. Authorities or bodies executing state statistics shall adhere the obligation to ensure protection of confidential statistical data as specified in §25a a §29 and §30 of the Act No 540/2001 on state statistics as amended. [Principles of applying protection of confidential statistical data](#) are available on the website of the Statistical Office of the SR (only in Slovak).

7.2 Confidentiality - data treatment

Tables for environmental taxes published in the public database of the Statistical office of the SR don't contain confidential statistical data. Data are presented in tables at aggregate level.

8 Release policy

8.1 Release calendar

Not applicable. Environmental taxes statistics is not included in the First release calendar of the Statistical Office of the SR.

8.2 Release calendar access

Not applicable.

8.3 User access

The Policy on dissemination is defined in accordance with the Act on State Statistics, the development strategy of the Statistical Office of the SR, the information dissemination strategy of Eurostat and European Statistics Code of Practice. [Principles of release and provision of statistical information](#) are available on the website of the Statistical Office of the SR.

9 Frequency of dissemination

Annually.

10 Accessibility and clarity

10.1 News release

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10.2 Publications

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10.3 On-line database

Data on environmental taxes are published on the website of the Statistical office of the SR in the DATAcube database: table "Environmentally related taxes" ([zp1007rs](#)) - environmental taxes classified in four environmental taxes categories, table "Share of energy tax revenues by the paying sectors" ([zp1009rs](#)) - share of energy tax in NACE sectors and households in %.

Data sets for environmental taxes are available in the Eurostat public database in the folder "Environmental taxes" (access <https://ec.europa.eu/eurostat/data/database> > Database by themes > Environment and energy > Environment > Environmental taxes, env_eta).

Indicators on environmental taxes are available also on the information portal of the Ministry of the Environment of the SR - Enviroportal: table [Taxes with environmental aspects](#) in the set of key indicators, table [Share of taxes with environmental aspects in GDP and in total tax revenues](#) in the set of green growth indicators, and tables [Energy taxes](#) , [Energy taxes by economic sector](#) in the set of resource efficiency indicators.

10.4 Micro-data access

Not applicable.

10.5 Other

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10.6 Documentation on methodology

Data on environmental taxes are compiled in accordance with Eurostat methodology. Manual "[Environmental taxes - a statistical guide](#)" in English is available on the Eurostat website.

10.7 Quality documentation

Internal documentation of the Statistical Office of the SR on ensuring the quality of statistical outputs: Internal methodological directive for application of mathematical-statistical methods for statistical surveys MET-3/201, Internal methodological directive - Quality indicators of statistical outputs and statistical processes MET-2/2012.

The quality report on environmental taxes statistics for Slovakia in the structure SIMS (Single Integrated Metadata Structure) in ESS Metadata Handler, is annually elaborated and provided to Eurostat.

11 Quality management

11.1 Quality assurance

Statistical Office of the SR has established the system of quality management. [Quality manual](#) contains description of system of quality management and fulfillment of requirements of standard ISO 9001. The application of the manual in practice ensures that all activities with impact on the quality of statistical products are planned, managed, examined, evaluated and meet the users requirements.

The basis of the whole system of quality management is [European Statistics Code of Practice](#) .

11.2 Quality assessment

Good quality of environmental taxes statistics for Slovakia is ensured by using reliable source data, applying the sound methodology for compilation of the statistics according to the Eurostat manual and by in-depth validation process which involves detailed data checks.

12 Relevance

12.1 User needs

Indicators "Environmental taxes as share of total taxes and social contributions", "Total value of environmental taxes paid" are used for monitoring the progress towards "greening" the taxation system.

One of targets specified in the "[Roadmap to a Resource Efficient Europe](#)" is by 2020 increase the share of environmental taxation in public revenues to an EU average of more than 10%. Indicators on environmental taxes are included in the set of Europe 2020 indicators and the set of Sustainable Development Indicators (SDG).

Main users of environmental taxes statistics for Slovakia are: European Commission - Directorate-General for Environment (DG ENV), Eurostat, various environmental institutions, Ministry of the Environment of the SR and mainly its organization Slovak Environmental Agency.

12.2 User satisfaction

Since 2009, the Statistical Office of the SR has carried out at two-year intervals customer satisfaction surveys. The purpose of the survey is to obtain information on user's interest and opinion regarding provision and quality of statistical products and services. [Result of the survey in 2017](#) is published on the website of the Statistical Office of the SR.

However, the customer's satisfaction specifically regarding environmental taxes statistics was not surveyed, only for the whole area of environmental and agricultural statistics.

12.3 Completeness

100% compared to the relevant legislation - Regulation 691/2011 on European environmental economic accounts.

Time series for environmental taxes for Slovakia from year 2008 onwards are available in the public database of Statistical Office of the SR and complete data sets are published in the public database of Eurostat.

13 Accuracy and reliability

13.1 Overall accuracy

Overall, the accuracy of data on environmental taxes statistics for the Slovakia is considered to be good. Data are compiled on the basis of reliable data sources and are thoroughly checked to prevent errors. Data are also checked and validated in Eurostat.

13.2 Sampling error

Not applicable for environmental taxes statistics.

13.3 Non-sampling error

Not applicable for environmental taxes statistics.

14 Timeliness and punctuality

14.1 Timeliness

Data on environmental taxes from national tax list are available 10 months after the end of reference year. Final data sets with data broken down by economic activity of tax payers (environmental taxes accounts) are available 21 months after the end of reference year.

Dissemination of data in the public database of Statistical Office of the SR follows the internal schedule. Data in the table "Environmentally related taxes" (zp1007rs) are published within 10 months after the end of the reference year and data in the table "Share of energy tax revenues by the paying sectors" (zp1009rs) within 23 months after the end of the reference year. Under

the Regulation 691/2011 on European environmental economic accounts, Annex II it is obligatory provide to Eurostat data on environmental taxes by economic activities within 21 months after the end of the reference year (T+21 months). This means that in september 2019 it was mandatory to report data for reference year 2017.

14.2 Punctuality

Deadlines for publication of data are met in accordance with the schedule.

15 Coherence and comparability

15.1 Comparability - geographical

Environmental taxes statistics is compiled only at the national level (SR). Data for more detail territorial levels of the SR (regions) are not available.

Eurostat database contains data for all EU countries including for Slovakia. Comparability of data is good, since all countries shall apply common methodology for data compilation according the respective Eurostat manual.

15.2 Comparability - over time

Published data on environmental taxes are comparable in the whole time series, since the same methodology and data sources were used for compilation of the data. Possible changes/revisions in methodology are usually applied in whole time series.

15.3 Coherence - cross domain

Data are coherent with the system of national accounts and satellite system of environmental economic accounts.

15.4 Coherence - internal

Statistical outputs are internally consistent without deviations.

16 Cost and burden

Not relevant. No specific statistical survey for the purpose of obtaining data on environmental taxes is conducted. The environmental taxes statistics is compiled by using already existing data sources.

17 Data revision

17.1 Data revision - policy

The revision policy regulates the basics rules and general procedures for revisions of preliminary compiled data and also for revisions due to other reasons. [The revision policy and the revision calendar](#) are available on the on the website of the Statistical Office of the SR (only in Slovak).

17.2 Data revision - practice

Data in environmental taxes by tax categories are published as final data, on which no regular revisions are usually performed. Data on energy taxes broken down by economic activities of tax payers (NACE categories + households) are regularly revised for previous reference year - provisional data/estimates are replaced by final data from supply and use tables (SUT).

In case of revisions/corrections of data, the note that data were revised is provided. Possible changes in methodology are communicated after their implementation in the form of methodological notes or footnotes.

18 Statistical processing

18.1 Source data

Source of data on environmental taxes is the national tax lists (NTL) transmitted every year to Eurostat as a complement of table 9 of the ESA 2010 transmission programme. Environmental taxes are labeled in the NTL by respective codes: E - energy tax, T - transport tax, P - pollution tax, RS - resource tax. Data presented in the SK NTL are from the data sources of the Ministry of Finance of the SR.

Data on energy taxes broken down by economic activities of tax payers (NACE categories + households) are compiled on the basis of source data from the national accounts - Supply and use tables (SUT) and specifically the data from matrices for taxes on products for intermediate consumption (matrix consisting of rows - products by CPA codes and columns - NACE divisions) and for final consumption of households (matrix consisting of rows - products by CPA codes and columns - COICOP categories).

18.2 Frequency of data collection

The source data used for compiling the environmental taxes statistics are obtained on annual basis.

18.3 Data collection

Environmental taxes statistics is compiled by using data from already existing data sources which are listed in the item 18.1. No specific statistical survey for the purpose of environmental taxes statistics is carried out.

18.4 Data validation

The source data used for compilation of environmental taxes statistics are checked and validated within the process of collection and processing of respective data. Compiled data on environmental taxes are thoroughly checked, mainly regarding the accuracy and consistency in time series.

18.5 Data compilation

Data for environmental taxes statistics is not necessary to specifically process, data are already available in used data sources in required breakdowns:

- Data environmental taxes broken down by categories of environmental taxes - data in such breakdown are available directly in the NTL.
- Data on energy taxes broken down by economic activities of tax payers (NACE categories + households) - data in such breakdown are available in matrices for taxes on products within

the supply and use tables (SUT). Required data are selected from these matrices as follows: CPA products which are related to particular energy taxes are selected from matrices rows (tax on mineral oils - code 19.2 Refined petroleum products, taxes regarding electricity - code 35.1 Electricity, tax on coal - code 05 Coal and lignite and tax on natural gas - code 06.2 Natural gas, code 35.2 Industrial gas) and all NACE categories are selected from column of matrix for tax on products for intermediate consumption and respective COICOP categories - D11 Electricity, D12 Natural gas, D13 Liquid fuels, D14 Solid fuels, G06 Fuels and lubricants from column of matrix for tax on products for final consumption of households. Since balanced supply and use tables are available only circa 2,5 years after the end of reference year, the data on energy taxes broken down by economic activities of tax payers is necessary to estimate by using of distribution keys calculated on the basis of data from previous year (for example published data on energy taxes broken down by economic activities for year 2017 are estimated on the basis of the SUT for year 2016).

18.6 Adjustment

No data adjustment.

19 Comment