Environmentally related taxes

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2 Metadata update	
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3 Statistical presentation

3.1 Data description

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.

The following data on environmental taxes are compiled and published at national level:
- 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

The following classifications are applied in environmental taxes statistics:
- 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

Environmental taxes statistics covers taxes payable by all sectors of the economy: producers/ companies, households as consumers as well as non-residents.

3.4 Statistical concepts and definitions

The main concepts and definitions which are used in environmental taxes statistics are described in the Eurostat manual " Environmental taxes - a statistical guide ".

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 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 taxes 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 compiled at national level (the whole area of the SR).
Also data for other EU countries and data for total EU are published in the Eurostat public database.

3.8 Time coverage

Available in DATAcube. database are the following data: - on environmental taxes by tax categories for time series 2008 - 2018, - on energy taxes by economic activity of tax payers (NACE categories + households) 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 Information System. Statistical outputs are on regular basis provided to international and national organizations (Eurostat, Ministry of Environment of the SR and its organizations) or irregularly to other users.

7 Confidentiality

7.1 Confidentiality - policy

The Statistical Office of the Slovak Republic (SOSR) is responsible for the protection of confidential data obtained and guarantees their use exclusively for statistical purposes. In accordance with the Act on State Statistics No. 540/2001 Coll. §2g and §30, the SOSR may not publish confidential statistical data, but only information resulting from the aggregation of confidential statistical data, which does not allow direct or indirect identification of the reporting unit.
SOSR has introduced principles and procedures for the protection of confidential data in internal directives and instructions. The directive on the protection of confidential statistical data regulates the method of management and implementation of activities related to ensuring the protection of confidential statistical data in the SOSR. The internal methodological instruction of the SOSR regulates specific methods and parameter values used in the protection of confidential statistical data of individual statistical surveys and data sets.

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

On day specified in the schedule for updating the data of the public database the published information are available for all users.

9 Frequency of dissemination

Annually.

10 Accessibility and clarity

10.1 News release

-

10.2 Publications

-

10.3 On-line database

Data on environmental taxes are published in the public database of the Statistical Office of the SR - DATAcube.: table "Environmentally related taxes" (zp1007rs), table "Share of energy tax revenues by the paying sectors" (zp1009rs).

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

Users are provided with aggregated data, microdata are not published.

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 " is available on the Eurostat website.

10.7 Quality documentation

Following internal project documentation is available for the compilation of statistical outputs:
• methodological guidelines for applying mathematical-statistical methods for statistical surveys,
• methodological guidelines for quality indicators of statistical outputs and statistical processes.

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. Current quality reports for particular member states are published on the Eurostat website: https://ec.europa.eu/eurostat/cache/metadata/en/env_ac_taxind2_esms.htm (select country in the box "National metadata").

11 Quality management

11.1 Quality assurance

The Quality policy is defined and publicly accessible in the Quality Declaration and Quality Policy documents.

Quality Declaration expresses the basic ideas and commitments of the President and top management of the Statistical Office of the Slovak Republic (SOSR) for the Quality Policy as well as increasing efficiency and effectiveness of the integrated management system of the SOSR.

Quality policy is based on the mission of the SOSR: to provide high quality and objective statistical products and services by keeping confidentiality of statistical data and by minimising burden on interested parties using effectively existing resources with the aim to support improvement of the information and intellectual capital of our customers. In this way we want to contribute to reduce risks and improve effectiveness in their decision making processes and so to support the sustainable development of the Slovak Republic as the part of EU.

Quality manual (only available in Slovak) describes the documented procedures of the quality system that are used for implementation and continuous improvement of the quality management system in SOSR. It contains a description of the quality management system and the fulfillment of requirements ISO 9001 standards. Application of the manual in practice ensures that all activities that have an impact on the quality of the products created are planned, managed, reviewed, evaluated and meet requirements.

The basis of the common quality framework of the European Statistical System is the European Statistics Code of Practice .

11.2 Quality assessment

Good quality of environmental taxes statistics 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 data checks within validation process.

12 Relevance

12.1 User needs

Key users of specific statistical products are listed in the Marketing Plan - products provided to international organizations e.g. Eurostat or to national institutions, e.g. Ministry of Environment of the SR.

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

12.2 User satisfaction

Since the 2009, Statistical Office of the Slovak Republic (SOSR) carries out satisfaction surveys of customers with their products and services at two-year intervals. The goal of surveys is to determine customer satisfaction with the products and services of the SOSR, to obtain information about users, their interest and opinion on provision and quality of statistical products and services. The facts obtained are a valuable resource for the direction of other activities of the SOSR. One of the main goals defined in the Development Strategy of the SOSR until 2022 is to systematically increase the value of the institution and its recognition at the national and international level. The office also monitors the fulfilment of the stated goal with the help of indicators of the credibility of the SOSR and the rate of use of the information provided by the public. SOSR conducts credibility surveys through an external independent organization once every 2 years, with the intention of ensuring the objectivity and indisputability of the results from public view.

Credibility survey (only available in Slovak)
Satisfaction survey (only available in Slovak)

12.3 Completeness

Time series for environmental taxes for Slovakia are available in the public database of Statistical Office of the SR from year 2008 onwards and complete data sets in line with the regulation 691/2011 on European economic environmental accounts 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 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 by 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.
Data on environmental taxes by economic activities is obligatory submit to Eurostat within 21 months after the end of the reference year (T+21 months), under the Regulation 691/2011 on European environmental economic accounts. It means that data for reference year 2017 were reported to Eurostat in September 2019.

14.2 Punctuality

Deadlines for publication of data were 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).

Eurostat database contains data for all EU countries. Comparability of data is good, since all countries have to apply common methodology 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 applicable. 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 general rules and procedures applied in revisions at the Statistical Office of the SR (SOSR). The same revision policy applies to national and international users. In accordance with the Revision policy, the reason of the revision is always indicated. The Revisions policy as well as the Revisions calendar is available to users on the web portal of the SOSR (only available in Slovak).

SOSR distinguishes the following revisions:
from the content point of view the reason of the revision is
-incorporation of better quality data based on a more complete source, including replacing imputations with collected data,
-correction of data as a result of updating seasonal factors and changing the base period,
-data modification based on more accurate methodology (in concepts, definitions and classifications) and changes in statistical methods,
-performing corrections in source data and calculations.
in terms of time the revisions are divided into
-ordinary revisions - are revisions without significant modifications of the methodologies; these are usually more significant data corrections, including large values obtained from new sources; they are carried out periodically on precisely set up dates, to update monthly and quarterly data, until the next publication of the data,
-annual revisions - are revisions that are made when all monthly and quarterly data are available and more detailed results from annual surveys are already available,
-extraordinary and major revisions - are revisions of definitive data due to significant methodological changes resulting from revision of methodologies, changes in procedures and statistical-mathematical calculation methods or data corrections; an extraordinary revision may result (e.g. by changing the definition) in break in time series data comparability.

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 labelled 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 form 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 and validated by the Statistical Office of the SR and by Eurostat.

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 (e.g. 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