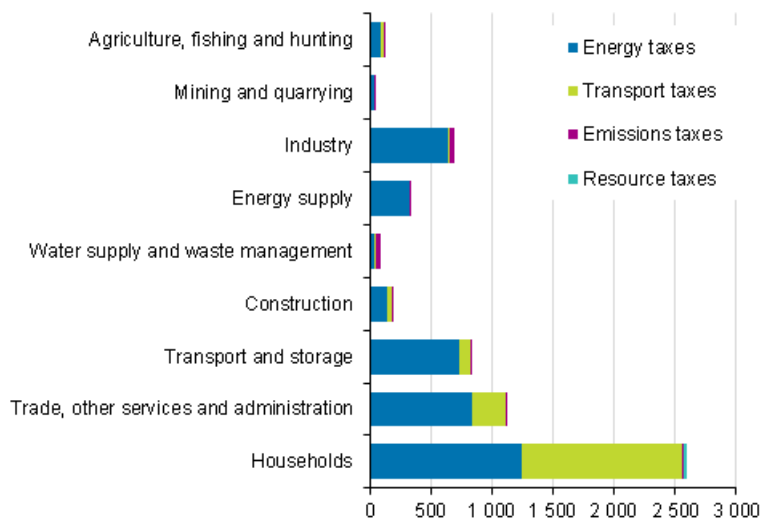


Environmental taxes 2014, by industry

Environmental taxes grew by 1.3 per cent in 2014

The total sum of environmental taxes in 2014 was EUR 6.0 billion, which was 1.3 per cent higher than in 2013. The rise in environmental taxes was held back by a drop in emission taxes which was caused in particular by a decrease in the accrual of waste tax. The share of environmental taxes of Finland's entire tax revenue is around seven per cent. Auction of emission allowances is included in the statistics on environmental taxes for the first time in 2014. The reason for recording emission allowances was the change in the recording of tax income related to emissions trading in the National Accounts. Emission allowances are part of energy taxes and their magnitude in 2014 was EUR 104 million.

Environmental taxes by industry and tax type in 2014, EUR million



The amount of environmental taxes grew in particular in the industries of manufacturing and energy supply. The growth is explained by emission allowances being recorded as part of energy taxes, which raised, in particular, the environmental taxes paid by the energy supply industry. As a result of the new calculation method, the emission allowances acquired are slightly higher in the first recording year in 2014 than in the following years because the emission allowances are recoded as taxes for a slightly longer period.

In water supply, sewerage and waste management, paid environmental taxes decreased by around eight per cent due to a drop in the accrual of waste tax. Waste tax is paid on waste deposited at landfills, the amount of which has declined as combustion of waste has become more commonplace.

Environmental taxes by industry and tax type in 2014, EUR million

Industries (TOL2008)	Energy taxes	Transport taxes	Emissions taxes	Resource taxes	Environmental taxes total
Agriculture, fishing and hunting	58.8	17.7	0.0	1)	76.6
Forestry	35.9	4.6	0.2	.	40.6
Mining and quarrying	33.2	2.3	0.0	.	35.6
Food industry	18.9	1.9	0.0	.	20.8
Forest industry	58.4	2.0	0.4	.	60.7
Oil refining and manufacture of chemicals	467.9	1.0	27.8	.	496.6
Manufacture of basic metals and metal products	56.3	3.6	0.0	.	59.9
Other manufacturing	39.9	11.0	0.2	.	51.1
Energy supply	325.7	6.3	0.0	.	332.1
Water supply and waste management	40.5	10.8	44.0	.	95.3
Construction	141.0	41.4	0.1	.	182.5
Trade	120.2	54.4	0.2	.	174.9
Land transport and transport via pipelines	516.9	87.6	0.6	.	605.1
Water transport	104.4	0.2	0.0	.	104.6
Air transport	31.1	0.8	0.0	.	31.8
Support activities for transportation, post	75.3	7.1	0.3	.	82.7
Real estate activities	259.2	22.0	0.1	.	281.3
Other service activities and administration	454.5	206.1	2.8	.	663.3
Households	1 251.8	1 311.0	11.6	23.0	2 597.3
TOTAL	4 089.7	1 791.6	88.5	23.0	5 992.8

1) Magnitude nil

Environmental taxes are comprised of energy taxes, transport taxes, emission taxes and resource taxes. Most of environmental taxes are energy taxes on electricity and fuels. One-third of environmental taxes are transport taxes levied from different kinds of vehicles. The majority of emission taxes is waste tax. Taxes paid on carbon dioxide emissions are included in energy taxes. Licence fees for hunting and fishing are resource taxes in Finland.

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Appendix tables

Appendix table 1. Total environmental taxes by industry 2008-2014, EUR million

	2008	2009	2010	2011	2012	2013	2014
A Agriculture, forestry and fishing	159.5	93.0	103.9	110.6	117.1	118.3	117.2
A 01, 03 Agriculture, fishing and aquaculture, hunting	111.3	71.7	76.2	72.7	77.2	77.8	76.6
A 02 Forestry	48.3	21.4	27.7	37.8	39.9	40.4	40.6
B Mining and quarrying	27.3	16.3	14.2	25.4	35.4	33.4	35.6
C Manufacturing	514.9	363.9	496.1	703.1	602.0	648.9	689.1
C 10 - 12 Food industry, etc.	14.1	13.3	9.8	17.4	20.8	20.3	20.8
C 16, 17 Forest industry	76.2	48.1	95.2	75.8	52.2	52.1	60.7
C 19, 20 Oil refining and manufacture of chemicals	334.4	229.0	305.7	504.2	431.6	483.4	496.6
C 24, 25 Manufacture of basic metals and fabricated metal products	44.1	36.7	51.9	54.6	47.4	45.0	59.9
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	46.2	36.9	33.5	51.1	49.9	48.1	51.1
D Energy management	190.7	164.2	236.8	242.6	277.3	288.6	332.1
E Water supply and waste management	78.6	78.9	76.3	108.3	106.3	103.5	95.3
F Construction	143.8	113.9	169.1	179.5	185.3	180.8	182.5
G Trade	157.8	139.1	141.3	170.8	187.3	180.7	174.9
H Transportation and storage	894.4	775.8	709.4	777.8	822.3	794.5	824.3
H 49 Land transport	611.9	589.5	516.6	564.9	597.4	574.8	605.1
H 50 Water transport	122.8	59.7	91.8	98.3	110.5	104.7	104.6
H 51 Air transport	26.2	30.5	26.3	29.4	33.6	32.7	31.8
H 52, 53 Support activities for transportation, postal activities	133.4	96.1	74.7	85.3	80.8	82.3	82.7
L Real estate activities	225.4	156.0	201.8	286.2	277.4	285.9	281.3
I - K, M - S Other service activities and administration	542.7	491.0	519.0	651.4	691.3	693.9	663.3
Households	1 833.5	2 137.0	2 275.6	2 635.3	2 595.2	2 587.0	2 597.3
TOTAL	4 768.6	4 529.3	4 943.4	5 891.0	5 897.1	5 915.5	5 992.8

Appendix table 2. Energy taxes by industry 2008-2014, EUR million

	2008	2009	2010	2011	2012	2013	2014
A Agriculture, forestry and fishing	139.7	74.9	87.9	90.5	97.5	94.7	94.7
A 01, 03 Agriculture, fishing and aquaculture, hunting	93.9	57.0	63.9	57.4	61.7	58.8	58.8
A 02 Forestry	45.8	17.9	24.0	33.1	35.8	35.9	35.9
B Mining and quarrying	25.6	14.5	12.3	21.6	32.6	30.6	33.2
C Manufacturing	483.3	333.7	456.6	656.4	557.5	600.9	641.3
C 10 - 12 Food industry, etc.	12.5	11.6	8.3	15.6	19.1	18.5	18.9
C 16, 17 Forest industry	73.6	46.0	93.0	73.0	49.8	49.6	58.4
C 19, 20 Oil refining and manufacture of chemicals	323.8	218.2	283.9	478.3	406.2	454.5	467.9
C 24, 25 Manufacture of basic metals and fabricated metal products	40.2	32.8	48.7	50.8	43.3	41.4	56.3
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	33.1	25.2	22.8	38.7	39.1	36.9	39.9
D Energy management	180.3	157.7	218.9	227.6	259.9	265.7	325.7
E Water supply and waste management	21.9	28.5	26.3	35.6	40.5	40.5	40.5
F Construction	117.3	82.3	134.7	138.6	148.6	141.0	141.0
G Trade	81.7	77.3	76.1	98.8	119.8	119.2	120.2
H Transportation and storage	813.0	691.5	624.6	685.9	758.6	727.7	727.7
H 49 Land transport	536.7	515.0	441.6	481.8	540.0	516.9	516.9
H 50 Water transport	122.7	59.5	91.5	98.0	110.3	104.4	104.4
H 51 Air transport	24.9	28.2	25.4	28.7	32.9	31.1	31.1
H 52, 53 Support activities for transportation, postal activities	128.7	88.9	66.0	77.4	75.4	75.3	75.3
L Real estate activities	197.2	129.5	180.9	264.8	254.9	259.2	259.2
I - K, M - S Other service activities and administration	244.9	273.9	278.8	385.6	446.3	454.5	454.5
Households	915.6	1 237.2	1 123.0	1 315.6	1 292.4	1 251.8	1 251.8
TOTAL	3 220.4	3 100.9	3 220.0	3 921.0	4 008.5	3 985.7	4 089.7

Appendix table 3. Transport taxes by industry 2008-2014, EUR million

	2008	2009	2010	2011	2012	2013	2014
A Agriculture, forestry and fishing	19.6	18.0	15.8	19.9	19.4	23.4	22.3
A 01, 03 Agriculture, fishing and aquaculture, hunting	17.3	14.6	12.2	15.3	15.5	19.0	17.7
A 02 Forestry	2.3	3.4	3.6	4.6	3.9	4.4	4.6
B Mining and quarrying	1.7	1.8	1.9	3.8	2.8	2.7	2.3
C Manufacturing	21.2	20.0	18.1	21.1	19.4	19.6	19.5
C 10 - 12 Food industry, etc.	1.5	1.7	1.6	1.8	1.7	1.8	1.9
C 16, 17 Forest industry	2.4	1.9	2.0	2.5	2.1	2.2	2.0
C 19, 20 Oil refining and manufacture of chemicals	0.8	0.8	0.9	0.9	0.9	1.1	1.0
C 24, 25 Manufacture of basic metals and fabricated metal products	3.8	3.9	3.1	3.8	4.1	3.6	3.6
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	12.6	11.6	10.5	12.1	10.6	10.9	11.0
D Energy management	10.3	6.5	17.9	14.9	17.4	22.8	6.3
E Water supply and waste management	4.7	5.4	8.0	8.7	9.8	7.0	10.8
F Construction	26.5	31.5	34.3	40.8	36.7	39.7	41.4
G Trade	75.8	61.6	65.0	71.7	67.2	61.3	54.4
H Transportation and storage	80.4	83.4	83.8	90.8	62.7	65.9	95.7
H 49 Land transport	74.6	73.8	74.4	82.3	56.7	57.3	87.6
H 50 Water transport	0.1	0.2	0.2	0.2	0.2	0.2	0.2
H 51 Air transport	1.3	2.3	0.9	0.7	0.8	1.6	0.8
H 52, 53 Support activities for transportation, postal activities	4.4	7.1	8.4	7.5	5.0	6.7	7.1
L Real estate activities	28.1	26.5	20.8	21.3	22.4	26.6	22.0
I - K, M - S Other service activities and administration	294.8	214.7	237.5	263.1	241.9	236.4	206.1
Households	882.3	866.5	1 118.1	1 282.0	1 265.0	1 299.7	1 311.0
TOTAL	1 445.4	1 335.9	1 621.1	1 838.1	1 764.7	1 805.1	1 791.6

Appendix table 4. Emission taxes by industry 2008-2014, EUR million

	2008	2009	2010	2011	2012	2013	2014
A Agriculture, forestry and fishing	0.2	0.1	0.2	0.2	0.2	0.2	0.2
A 01, 03 Agriculture, fishing and aquaculture, hunting	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A 02 Forestry	0.2	0.1	0.2	0.2	0.2	0.2	0.2
B Mining and quarrying	0.0	0.0	0.0	0.1	0.0	0.0	0.0
C Manufacturing	10.5	10.3	21.4	25.6	25.1	28.4	28.4
C 10 - 12 Food industry, etc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C 16, 17 Forest industry	0.1	0.1	0.3	0.3	0.4	0.4	0.4
C 19, 20 Oil refining and manufacture of chemicals	9.7	10.0	20.9	25.0	24.5	27.8	27.8
C 24, 25 Manufacture of basic metals and fabricated metal products	0.1	0.1	0.1	0.1	0.0	0.0	0.0
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	0.5	0.1	0.2	0.2	0.2	0.2	0.2
D Energy management	0.0	0.0	0.0	0.1	0.1	0.1	0.0
E Water supply and waste management	52.0	45.0	42.0	64.0	56.0	56.0	44.0
F Construction	0.1	0.1	0.1	0.1	0.1	0.1	0.1
G Trade	0.2	0.2	0.2	0.2	0.3	0.3	0.2
H Transportation and storage	1.0	0.9	1.0	1.0	1.0	0.9	0.9
H 49 Land transport	0.7	0.6	0.7	0.7	0.6	0.6	0.6
H 50 Water transport	0.0	0.0	0.0	0.0	0.0	0.0	0.0
H 51 Air transport	0.0	0.0	0.0	0.0	0.0	0.0	0.0
H 52, 53 Support activities for transportation, postal activities	0.3	0.2	0.3	0.3	0.3	0.3	0.3
L Real estate activities	0.1	0.1	0.1	0.1	0.1	0.1	0.1
I - K, M - S Other service activities and administration	3.1	2.5	2.6	2.7	3.1	3.0	2.8
Households	12.6	10.3	11.6	13.7	13.8	12.6	11.6
TOTAL	79.7	69.4	79.3	107.9	99.9	101.7	88.5

Appendix table 5. Resource taxes by industry 2008-2014, EUR million

	2008	2009	2010	2011	2012	2013	2014
A Agriculture, forestry and fishing	. ¹⁾
A 01, 03 Agriculture, fishing and aquaculture, hunting
A 02 Forestry
B Mining and quarrying
C Manufacturing
C 10 - 12 Food industry, etc.
C 16, 17 Forest industry
C 19, 20 Oil refining and manufacture of chemicals
C 24, 25 Manufacture of basic metals and fabricated metal products
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries
D Energy management
E Water supply and waste management
F Construction
G Trade
H Transportation and storage
H 49 Land transport
H 50 Water transport
H 51 Air transport
H 52, 53 Support activities for transportation, postal activities
L Real estate activities
I - K, M - S Other service activities and administration
Households	23.0	23.0	23.0	24.0	24.0	23.0	23.0
TOTAL	23.0	23.0	23.0	24.0	24.0	23.0	23.0

1) Magnitude nil

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Source: Environmental taxes 2014, by industry, Statistics Finland