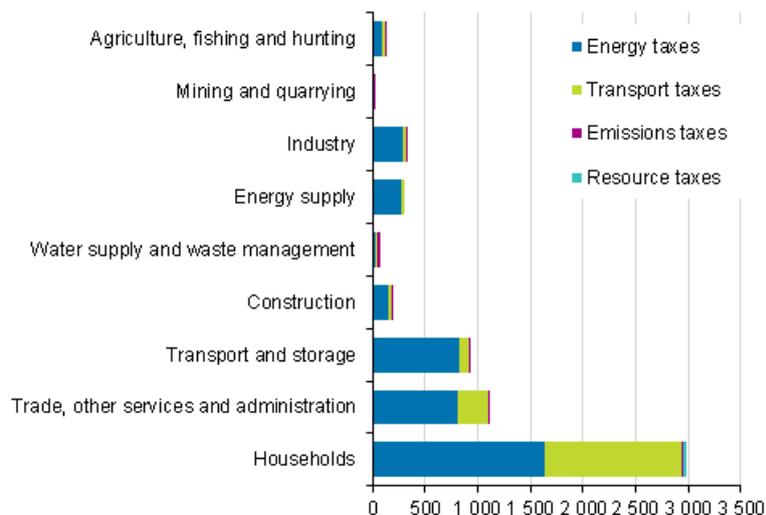


Environmental taxes 2015, by industry

Accrual of environmental taxes was over EUR 6 billion in 2015

Environmental taxes grew by 2.8 per cent year-on-year to EUR 6.1 billion. Especially taxes directed to households grew, up by slightly over seven per cent from the year before. Households' share of all paid environmental taxes is nearly one half. The share of environmental taxes in Finland's total tax revenue is around seven per cent, which is close to the European average.

Environmental taxes by industry and tax type in 2015, EUR million



The increase was most significant for energy taxes, which grew by 4.2 per cent year-on-year to EUR 4.1 billion. The growth in energy taxes was primarily directed to households, whose paid energy taxes increased by nearly 17 per cent from the year before. The growth was mainly caused by increases in taxes on fuels and electricity. The amount of energy taxes paid by manufacturing and energy supply, in turn, fell by around ten per cent from the previous year.

Emission taxes fell slightly over 13 per cent from 2014 and were EUR 74.5 million. The reason for the fall was the decrease in the accrual of waste tax, which was caused by increased incineration of municipal waste. Transport taxes remained on level with the year before.

Environmental taxes by industry and tax type in 2015, EUR million

Industries	Energy taxes	Transport taxes	Emissions taxes	Resource taxes	Environmental taxes total
Agriculture, fishing and hunting	58.8	19.4	0.0	. ¹⁾	78.2
Forestry	35.3	4.7	0.3	.	40.3
Mining and quarrying	18.0	2.2	0.1	.	20.3
Food industry	16.1	2.0	0.0	.	18.1
Forest industry	44.0	2.3	0.4	.	46.7
Oil refining and manufacture of chemicals	141.4	1.3	24.6	.	167.3
Manufacture of basic metals and metal products	53.6	3.8	0.0	.	57.4
Other manufacturing	38.0	11.7	0.2	.	49.9
Energy supply	272.3	30.6	0.0	.	302.9
Water supply and waste management	36.3	13.8	32.0	.	82.1
Construction	144.6	42.0	0.1	.	186.7
Trade	107.6	54.6	0.1	.	162.3
Land transport and transport via pipelines	576.2	91.2	0.6	.	668.0
Water transport	109.9	0.2	0.0	.	110.1
Air transport	44.7	0.8	0.0	.	45.5
Support activities for transportation, post	95.0	4.6	0.2	.	99.8
Real estate activities	205.0	24.8	0.1	.	229.9
Other service activities and administration	492.3	224.0	2.5	.	718.8
Households	1 631.1	1 314.7	13.3	23.0	2 982.1
TOTAL	4 120.2	1 848.7	74.5	23.0	6 066.4

1) Magnitude nil

Environmental taxes are comprised of energy taxes, transport taxes, emission taxes and resource taxes. The majority 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.

In the latest release, the data for the two previous years have been revised due to revisions in the source data.

Contents

Tables

Appendix tables

Appendix table 1. Total environmental taxes by industry 2008-2015, EUR million.....	4
Appendix table 2. Energy taxes by industry 2008-2015, EUR million.....	5
Appendix table 3. Transport taxes by industry 2008-2015, EUR million.....	6
Appendix table 4. Emission taxes by industry 2008-2015, EUR million.....	7
Appendix table 5. Resource taxes by industry 2008-2015, EUR million.....	8

Appendix tables

Appendix table 1. Total environmental taxes by industry 2008-2015, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015
A Agriculture, forestry and fishing	159.6	93.0	103.9	110.6	117.1	134.4	120.3	118.5
A 01, 03 Agriculture, fishing and aquaculture, hunting	111.3	71.6	76.1	72.7	77.2	89.5	77.3	78.2
A 02 Forestry	48.3	21.4	27.8	37.9	39.9	44.9	43.0	40.3
B Mining and quarrying	27.3	16.3	14.2	25.5	35.4	37.5	22.1	20.3
C Manufacturing	514.7	363.7	496.2	702.9	602.0	447.4	385.8	339.4
C 10 - 12 Food industry, etc.	14.0	13.3	9.9	17.4	20.8	20.1	19.2	18.1
C 16, 17 Forest industry	76.2	48.1	95.3	75.8	52.2	46.1	48.3	46.7
C 19, 20 Oil refining and manufacture of chemicals	334.4	228.8	305.7	504.3	431.5	291.0	203.0	167.3
C 24, 25 Manufacture of basic metals and fabricated metal products	44.1	36.7	51.8	54.6	47.4	42.7	63.5	57.4
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	46.0	36.8	33.5	50.8	50.1	47.5	51.8	49.9
D Energy management	190.6	164.2	236.8	242.6	277.4	237.5	314.2	302.9
E Water supply and waste management	78.6	78.9	76.3	108.3	106.3	98.7	90.8	82.1
F Construction	143.9	113.9	169.1	179.5	185.4	203.3	184.8	186.7
G Trade	157.8	139.1	141.4	170.7	187.3	158.7	160.2	162.3
H Transportation and storage	894.3	775.8	709.5	777.8	822.3	846.3	912.7	923.4
H 49 Land transport	612.0	589.4	516.7	564.8	597.3	554.8	641.6	668.0
H 50 Water transport	122.8	59.7	91.7	98.2	110.5	125.3	116.8	110.1
H 51 Air transport	26.2	30.5	26.3	29.4	33.7	49.2	46.3	45.5
H 52, 53 Support activities for transportation, postal activities	133.3	96.2	74.8	85.4	80.8	117.0	108.0	99.8
L Real estate activities	225.4	156.1	201.8	286.2	277.4	293.8	246.3	229.9
I - K, M - S Other service activities and administration	542.5	490.6	518.7	651.3	691.0	719.4	685.8	718.8
Households	1 833.5	2 137.0	2 275.7	2 635.3	2 595.2	2 763.2	2 776.3	2 982.1
TOTAL	4 768.2	4 528.6	4 943.6	5 890.7	5 896.8	5 940.2	5 899.3	6 066.4

Appendix table 2. Energy taxes by industry 2008-2015, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015
A Agriculture, forestry and fishing	139.7	74.9	87.9	90.5	97.5	110.8	97.9	94.1
A 01, 03 Agriculture, fishing and aquaculture, hunting	93.9	57.0	63.9	57.4	61.7	70.6	59.8	58.8
A 02 Forestry	45.8	17.9	24.0	33.1	35.8	40.2	38.1	35.3
B Mining and quarrying	25.6	14.5	12.3	21.6	32.6	34.8	19.7	18.0
C Manufacturing	483.2	333.6	456.6	656.3	557.5	400.1	340.5	293.1
C 10 - 12 Food industry, etc.	12.5	11.6	8.3	15.6	19.1	18.3	17.3	16.1
C 16, 17 Forest industry	73.7	46.0	93.0	73.0	49.7	43.6	46.1	44.0
C 19, 20 Oil refining and manufacture of chemicals	323.8	218.1	283.8	478.3	406.2	262.5	176.4	141.4
C 24, 25 Manufacture of basic metals and fabricated metal products	40.3	32.8	48.7	50.8	43.3	39.1	59.9	53.6
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	32.9	25.1	22.8	38.6	39.2	36.6	40.8	38.0
D Energy management	180.3	157.7	218.9	227.6	259.9	214.7	291.2	272.3
E Water supply and waste management	21.9	28.5	26.3	35.6	40.5	35.7	36.2	36.3
F Construction	117.3	82.3	134.7	138.6	148.6	163.5	143.4	144.6
G Trade	81.7	77.3	76.2	98.8	119.8	97.1	105.9	107.6
H Transportation and storage	813.0	691.6	624.6	686.0	758.6	779.3	817.2	825.8
H 49 Land transport	536.7	515.0	441.6	481.8	540.0	496.7	554.3	576.2
H 50 Water transport	122.7	59.5	91.5	98.0	110.3	125.1	116.6	109.9
H 51 Air transport	24.9	28.2	25.4	28.7	32.9	47.6	45.6	44.7
H 52, 53 Support activities for transportation, postal activities	128.7	88.9	66.1	77.5	75.4	109.9	100.7	95.0
L Real estate activities	197.2	129.5	180.9	264.8	254.9	267.1	224.5	205.0
I - K, M - S Other service activities and administration	244.8	273.7	278.7	385.6	446.4	480.1	480.4	492.3
Households	915.6	1 237.2	1 123.0	1 315.6	1 292.4	1 392.0	1 397.8	1 631.1
TOTAL	3 220.3	3 100.8	3 220.1	3 921.0	4 008.7	3 975.2	3 954.7	4 120.2

Appendix table 3. Transport taxes by industry 2008-2015, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015
A Agriculture, forestry and fishing	19.7	18.0	15.8	19.9	19.4	23.3	22.1	24.1
A 01, 03 Agriculture, fishing and aquaculture, hunting	17.4	14.6	12.2	15.3	15.5	18.9	17.5	19.4
A 02 Forestry	2.3	3.4	3.6	4.6	3.9	4.4	4.6	4.7
B Mining and quarrying	1.7	1.8	1.9	3.8	2.8	2.7	2.3	2.2
C Manufacturing	21.1	20.1	18.3	21.0	19.5	19.6	19.3	21.1
C 10 - 12 Food industry, etc.	1.5	1.7	1.6	1.8	1.7	1.8	1.9	2.0
C 16, 17 Forest industry	2.4	2.0	2.0	2.5	2.1	2.2	1.9	2.3
C 19, 20 Oil refining and manufacture of chemicals	0.8	0.8	1.0	0.9	0.9	1.1	0.9	1.3
C 24, 25 Manufacture of basic metals and fabricated metal products	3.7	3.9	3.1	3.8	4.1	3.6	3.6	3.8
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	12.7	11.7	10.6	12.0	10.7	10.9	11.0	11.7
D Energy management	10.3	6.5	17.9	14.9	17.4	22.8	23.0	30.6
E Water supply and waste management	4.7	5.4	8.0	8.7	9.8	7.0	10.6	13.8
F Construction	26.5	31.5	34.3	40.8	36.7	39.7	41.3	42.0
G Trade	75.8	61.6	65.0	71.7	67.3	61.3	54.2	54.6
H Transportation and storage	80.4	83.4	83.9	90.8	62.8	65.9	94.8	96.8
H 49 Land transport	74.6	73.8	74.4	82.3	56.7	57.3	86.8	91.2
H 50 Water transport	0.1	0.2	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	0.7	0.8
H 52, 53 Support activities for transportation, postal activities	4.4	7.1	8.4	7.6	5.1	6.8	7.1	4.6
L Real estate activities	28.1	26.5	20.8	21.3	22.4	26.6	21.7	24.8
I - K, M - S Other service activities and administration	294.6	214.5	237.5	263.1	241.9	236.5	203.3	224.0
Households	882.3	866.5	1 118.1	1 282.0	1 265.0	1 334.4	1 343.2	1 314.7
TOTAL	1 445.2	1 335.8	1 621.5	1 838.0	1 765.0	1 839.8	1 835.8	1 848.7

Appendix table 4. Emission taxes by industry 2008-2015, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015
A Agriculture, forestry and fishing	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3
A 01, 03 Agriculture, fishing and aquaculture, hunting	0.0	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	0.3	0.3	0.3
B Mining and quarrying	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1
C Manufacturing	10.4	10.0	21.3	25.6	25.0	27.7	26.0	25.2
C 10 - 12 Food industry, etc.	0.0	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	0.3	0.3	0.4
C 19, 20 Oil refining and manufacture of chemicals	9.8	9.9	20.9	25.1	24.4	27.4	25.7	24.6
C 24, 25 Manufacture of basic metals and fabricated metal products	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	0.4	0.0	0.1	0.2	0.2	0.0	0.0	0.2
D Energy management	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
E Water supply and waste management	52.0	45.0	42.0	64.0	56.0	56.0	44.0	32.0
F Construction	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
G Trade	0.3	0.2	0.2	0.2	0.2	0.3	0.1	0.1
H Transportation and storage	0.9	0.8	1.0	1.0	0.9	1.1	0.7	0.8
H 49 Land transport	0.7	0.6	0.7	0.7	0.6	0.8	0.5	0.6
H 50 Water transport	0.0	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	0.0
H 52, 53 Support activities for transportation, postal activities	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.2
L Real estate activities	0.1	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	2.4	2.5	2.6	2.7	2.8	2.1	2.5
Households	12.6	10.3	11.6	13.7	13.8	13.8	12.3	13.3
TOTAL	79.7	69.0	79.0	107.7	99.1	102.2	85.8	74.5

Appendix table 5. Resource taxes by industry 2008-2015, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015
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	23.0
TOTAL	23.0	23.0	23.0	24.0	24.0	23.0	23.0	23.0

1) Magnitude nil

Inquiries

Juuso Peltola 029 551 2330
Director in charge:
Ville Vertanen

ymparistotilinpito@stat.fi
www.stat.fi

Source: Environmental taxes 2015, by industry, Statistics Finland