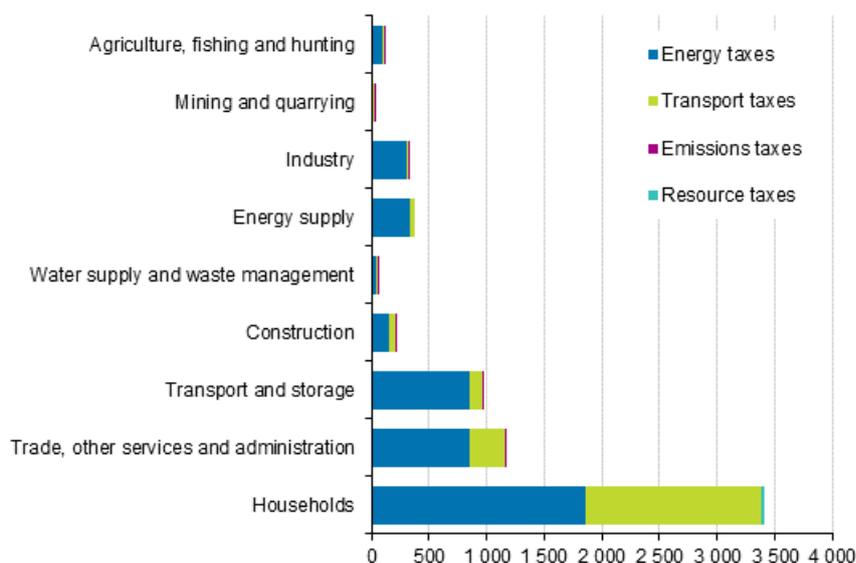


Environmental taxes 2016, by industry

Households paid over one-half of environmental taxes in 2016

The accrual of environmental taxes grew by 10 per cent from the year before to EUR 6.7 billion. Households' share of environmental taxes paid was 51 per cent. Taxes paid by households grew by 14 per cent from the previous year. The share of environmental taxes in Finland's total tax revenue is seven per cent, which is slightly higher than the average for EU countries.

Environmental taxes by industry and tax type in 2016, EUR million



The increase was most significant for transport taxes, which grew by 14 per cent year-on-year to EUR 2.1 billion. Transport taxes paid by households increased by 15 per cent, and represented 73 per cent of all transport taxes. The growth was mostly caused by the rise in vehicle tax.

Energy taxes increased by nine per cent from last year to EUR 4.5 billion. Energy taxes paid by households and energy supply grew most, by 14 per cent. Energy taxes paid by industry increased by 12 per cent. Households were the biggest payers of energy taxes, paying 41 per cent of all energy taxes. Increases in taxes on fuel oil, coal and natural gas contributed to the growth.

Emission taxes continued their decline, down by 33 per cent from the year before to EUR 49.4 million. The fall was influenced by the continuous increase in the burning of municipal waste that reduces the accrual of waste tax and by the ending of the temporary increase in oil protection fee that was in force from 2010 to 2015. As a result, emission taxes paid by water and waste management went down by 34 per cent and those paid by industry by 56 per cent.

Environmental taxes by industry and tax type in 2016, EUR million

	Energy taxes	Transport taxes	Emissions taxes	Resource taxes	Environmental taxes total
Industries					
Agriculture, fishing and hunting	55.5	12.6	0.0	1)	68.1
Forestry	36.3	5.2	0.3	.	41.8
Mining and quarrying	20.0	2.0	0.1	.	22.1
Food industry	16.5	2.0	0.0	.	18.5
Forest industry	39.6	2.6	0.4	.	42.6
Oil refining and manufacture of chemicals	158.0	1.5	10.7	.	170.2
Manufacture of basic metals and metal products	49.1	3.9	0.0	.	53.0
Other manufacturing	39.4	11.8	0.1	.	51.3
Energy supply	337.1	33.2	0.0	.	370.3
Water supply and waste management	36.8	16.1	21.0	.	73.9
Construction	157.8	47.3	0.1	.	205.2
Trade	108.9	55.8	0.1	.	164.8
Land transport and transport via pipelines	593.7	99.0	0.6	.	693.3
Water transport	112.5	0.2	0.0	.	112.7
Air transport	49.9	0.7	0.0	.	50.6
Support activities for transportation, post	101.7	6.4	0.2	.	108.3
Real estate activities	211.8	24.8	0.1	.	236.7
Other service activities and administration	528.2	231.4	2.6	.	762.2
Households	1 859.4	1 514.8	13.1	23.0	3 410.3
TOTAL	4 512.2	2 071.3	49.4	23.0	6 655.9

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, including vehicle tax and car tax. 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.

Contents

Tables

Appendix tables

Appendix table 1. Total environmental taxes by industry 2008-2016, EUR million.....	4
Appendix table 2. Energy taxes by industry 2008-2016, EUR million.....	4
Appendix table 3. Transport taxes by industry 2008-2016, EUR million.....	5
Appendix table 4. Emission taxes by industry 2008-2016, EUR million.....	6
Appendix table 5. Resource taxes by industry 2008-2016, EUR million.....	7

Appendix tables

Appendix table 1. Total environmental taxes by industry 2008-2016, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015	2016
A Agriculture, forestry and fishing	161.2	93.0	103.9	110.6	117.1	134.4	120.3	115.7	109.9
A 01, 03 Agriculture, fishing and aquaculture, hunting	111.8	71.6	76.1	72.7	77.2	89.5	77.3	75.4	68.1
A 02 Forestry	49.4	21.4	27.8	37.9	39.9	44.9	43.0	40.3	41.8
B Mining and quarrying	27.8	16.3	14.2	25.5	35.4	37.5	19.6	19.2	22.1
C Manufacturing	518.9	363.7	496.2	702.9	602.0	447.4	353.7	315.6	335.6
C 10 - 12 Food industry, etc.	14.4	13.3	9.9	17.4	20.8	20.1	18.9	17.8	18.5
C 16, 17 Forest industry	76.6	48.1	95.3	75.8	52.2	46.1	39.5	40.6	42.6
C 19, 20 Oil refining and manufacture of chemicals	334.6	228.8	305.7	504.3	431.5	291.0	196.4	162.3	170.2
C 24, 25 Manufacture of basic metals and fabricated metal products	44.9	36.7	51.8	54.6	47.4	42.7	50.1	47.1	53.0
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	48.4	36.8	33.5	50.8	50.1	47.5	48.8	47.8	51.3
D Energy management	190.8	164.2	236.8	242.6	277.4	237.5	348.0	323.2	370.3
E Water supply and waste management	79.4	78.9	76.3	108.3	106.3	98.7	90.8	81.0	73.9
F Construction	152.3	113.9	169.1	179.5	185.4	203.3	184.8	186.0	205.2
G Trade	170.7	139.1	141.4	170.7	187.3	158.7	159.2	159.6	164.8
H Transportation and storage	913.1	775.8	709.5	777.8	822.3	846.3	914.6	921.5	964.9
H 49 Land transport	629.2	589.4	516.7	564.8	597.3	554.8	641.6	662.8	693.3
H 50 Water transport	122.9	59.7	91.7	98.2	110.5	125.3	116.8	110.2	112.7
H 51 Air transport	26.4	30.5	26.3	29.4	33.7	49.2	48.2	48.7	50.6
H 52, 53 Support activities for transportation, postal activities	134.6	96.2	74.8	85.4	80.8	117.0	108.0	99.8	108.3
L Real estate activities	225.8	156.1	201.8	286.2	277.4	293.8	246.3	227.6	236.7
I - K, M - S Other service activities and administration	552.0	490.6	518.7	651.3	691.0	719.4	685.8	702.2	762.2
Households	1 984.0	2 137.0	2 275.7	2 635.3	2 595.2	2 763.2	2 776.3	2 981.7	3 410.3
TOTAL	4 976.0	4 528.6	4 943.6	5 890.7	5 896.8	5 940.2	5 899.4	6 033.3	6 655.9

Appendix table 2. Energy taxes by industry 2008-2016, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015	2016
A Agriculture, forestry and fishing	139.7	74.9	87.9	90.5	97.5	110.8	97.9	92.8	91.8
A 01, 03 Agriculture, fishing and aquaculture, hunting	93.9	57.0	63.9	57.4	61.7	70.6	59.8	57.5	55.5
A 02 Forestry	45.8	17.9	24.0	33.1	35.8	40.2	38.1	35.3	36.3
B Mining and quarrying	25.6	14.5	12.3	21.6	32.6	34.8	17.2	17.0	20.0
C Manufacturing	483.2	333.6	456.6	656.3	557.5	400.1	308.4	269.7	302.6
C 10 - 12 Food industry, etc.	12.5	11.6	8.3	15.6	19.1	18.3	17.0	15.9	16.5
C 16, 17 Forest industry	73.7	46.0	93.0	73.0	49.7	43.6	37.3	37.9	39.6
C 19, 20 Oil refining and manufacture of chemicals	323.8	218.1	283.8	478.3	406.2	262.5	169.8	136.4	158.0
C 24, 25 Manufacture of basic metals and fabricated metal products	40.3	32.8	48.7	50.8	43.3	39.1	46.5	43.4	49.1
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	32.9	25.1	22.8	38.6	39.2	36.6	37.8	36.1	39.4

	2008	2009	2010	2011	2012	2013	2014	2015	2016
D Energy management	180.3	157.7	218.9	227.6	259.9	214.7	325.0	295.6	337.1
E Water supply and waste management	21.9	28.5	26.3	35.6	40.5	35.7	36.2	36.3	36.8
F Construction	117.3	82.3	134.7	138.6	148.6	163.5	143.4	144.6	157.8
G Trade	81.7	77.3	76.2	98.8	119.8	97.1	104.9	107.0	108.9
H Transportation and storage	813.0	691.6	624.6	686.0	758.6	779.3	819.1	829.4	857.8
H 49 Land transport	536.7	515.0	441.6	481.8	540.0	496.7	554.3	576.5	593.7
H 50 Water transport	122.7	59.5	91.5	98.0	110.3	125.1	116.6	110.0	112.5
H 51 Air transport	24.9	28.2	25.4	28.7	32.9	47.6	47.5	47.9	49.9
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	101.7
L Real estate activities	197.2	129.5	180.9	264.8	254.9	267.1	224.5	204.9	211.8
I - K, M - S Other service activities and administration	244.8	273.7	278.7	385.6	446.4	480.1	480.4	494.4	528.2
Households	915.6	1 237.2	1 123.0	1 315.6	1 292.4	1 392.0	1 397.8	1 631.4	1 859.4
TOTAL	3 220.3	3 100.8	3 220.1	3 921.0	4 008.7	3 975.2	3 954.8	4 123.1	4 512.2

Appendix table 3. Transport taxes by industry 2008-2016, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015	2016
A Agriculture, forestry and fishing	21.3	18.0	15.8	19.9	19.4	23.3	22.1	22.6	17.8
A 01, 03 Agriculture, fishing and aquaculture, hunting	17.9	14.6	12.2	15.3	15.5	18.9	17.5	17.9	12.6
A 02 Forestry	3.4	3.4	3.6	4.6	3.9	4.4	4.6	4.7	5.2
B Mining and quarrying	2.2	1.8	1.9	3.8	2.8	2.7	2.3	2.1	2.0
C Manufacturing	25.3	20.1	18.3	21.0	19.5	19.6	19.3	20.7	21.8
C 10 - 12 Food industry, etc.	1.9	1.7	1.6	1.8	1.7	1.8	1.9	1.9	2.0
C 16, 17 Forest industry	2.8	2.0	2.0	2.5	2.1	2.2	1.9	2.3	2.6
C 19, 20 Oil refining and manufacture of chemicals	1.0	0.8	1.0	0.9	0.9	1.1	0.9	1.3	1.5
C 24, 25 Manufacture of basic metals and fabricated metal products	4.5	3.9	3.1	3.8	4.1	3.6	3.6	3.7	3.9
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	15.1	11.7	10.6	12.0	10.7	10.9	11.0	11.5	11.8
D Energy management	10.5	6.5	17.9	14.9	17.4	22.8	23.0	27.6	33.2
E Water supply and waste management	5.5	5.4	8.0	8.7	9.8	7.0	10.6	12.7	16.1
F Construction	34.9	31.5	34.3	40.8	36.7	39.7	41.3	41.3	47.3
G Trade	88.7	61.6	65.0	71.7	67.3	61.3	54.2	52.5	55.8
H Transportation and storage	99.2	83.4	83.9	90.8	62.8	65.9	94.8	91.3	106.3
H 49 Land transport	91.8	73.8	74.4	82.3	56.7	57.3	86.8	85.7	99.0
H 50 Water transport	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
H 51 Air transport	1.5	2.3	0.9	0.7	0.8	1.6	0.7	0.8	0.7
H 52, 53 Support activities for transportation, postal activities	5.7	7.1	8.4	7.6	5.1	6.8	7.1	4.6	6.4
L Real estate activities	28.5	26.5	20.8	21.3	22.4	26.6	21.7	22.6	24.8
I - K, M - S Other service activities and administration	304.1	214.5	237.5	263.1	241.9	236.5	203.3	205.3	231.4
Households	1 032.8	866.5	1 118.1	1 282.0	1 265.0	1 334.4	1 343.2	1 314.5	1 514.8
TOTAL	1 653.0	1 335.8	1 621.5	1 838.0	1 765.0	1 839.8	1 835.8	1 813.2	2 071.3

Appendix table 4. Emission taxes by industry 2008-2016, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015	2016
A Agriculture, forestry and fishing	0.2	0.1	0.2	0.2	0.2	0.3	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	0.0
A 02 Forestry	0.2	0.1	0.2	0.2	0.2	0.3	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	0.1
C Manufacturing	10.4	10.0	21.3	25.6	25.0	27.7	26.0	25.2	11.2
C 10 - 12 Food industry, etc.	0.0	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	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	10.7
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	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	0.1
D Energy management	0.0	0.0	0.0	0.1	0.1	0.0	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	21.0
F Construction	0.1	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	0.1
H Transportation and storage	0.9	0.8	1.0	1.0	0.9	1.1	0.7	0.8	0.8
H 49 Land transport	0.7	0.6	0.7	0.7	0.6	0.8	0.5	0.6	0.6
H 50 Water transport	0.0	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	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	0.2
L Real estate activities	0.1	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	2.6
Households	12.6	10.3	11.6	13.7	13.8	13.8	12.3	12.8	13.1
TOTAL	79.7	69.0	79.0	107.7	99.1	102.2	85.8	74.0	49.4

Appendix table 5. Resource taxes by industry 2008-2016, EUR million

	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	23.0
TOTAL	23.0	23.0	23.0	24.0	24.0	23.0	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 2016, by industry, Statistics Finland