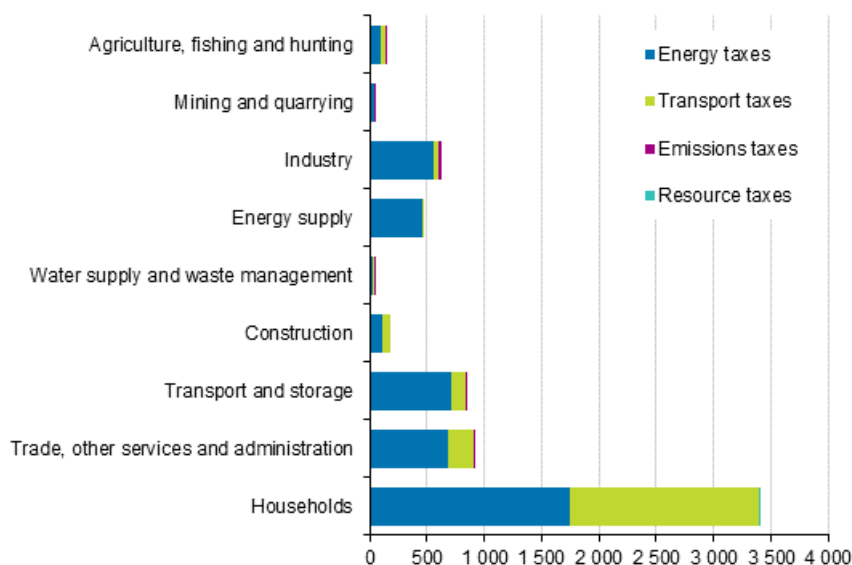


Environmental taxes 2017, by industry

Accrual of environmental taxes remained unchanged in 2017

The accrual of environmental taxes in 2017 remained on level with the year before, at EUR 6.7 billion. Households' share of all paid environmental taxes was 51 per cent. Compared to the year before, the taxes paid by households increased by two per cent. The share of environmental taxes in Finland's total tax revenue decreased slightly to 6.9 per cent, however still being slightly above the average for EU countries

Environmental taxes by industry and tax type in 2017, EUR million



Energy taxes declined by two per cent from the previous year, to EUR 4.4 billion. However, the accrual of energy taxes declined despite the taxes for transport and heating fuels being raised at the beginning of 2017. For transport fuels, the drop is explained by lower use of petrol and switching to biofuels that have a lower level of taxation. Taxes paid by households decreased by three per cent and represented 39 per cent of all energy taxes. Taxes paid by energy supply fell by six per cent.

Transport taxes grew by six per cent cent from last year to EUR 2.2 billion. The biggest change was seen in transport taxes paid by households, which grew by eight per cent. The growth was mainly caused by

an increase in the basic tax of the vehicle tax at the beginning of 2017 Households' share of all transport taxes was 75 per cent in 2017.

Emission taxes fell by 20 per cent from 2016 and amounted to EUR 39.8 million. The tax revenue decreased particularly in water supply, sewerage and waste management, where paid emission taxes declined by 43 per cent. The change is caused by a long downward trend in the landfill disposal of municipal waste. This has been replaced with incineration of waste, on which no waste tax is paid.

Environmental taxes by industry and tax type in 2017, EUR million

Industries	Energy taxes	Transport taxes	Emissions taxes	Resource taxes	Environmental taxes total
Agriculture, fishing and hunting	67.1	38.0	0.0	1)	105.1
Forestry	28.7	5.6	0.4	.	34.7
Mining and quarrying	38.7	8.1	0.1	.	46.9
Food industry	26.2	7.7	16.0	.	49.9
Forest industry	92.4	5.1	0.3	.	97.8
Oil refining and manufacture of chemicals	321.6	6.7	8.6	.	336.9
Manufacture of basic metals and metal products	59.4	7.4	0.0	.	66.8
Other manufacturing	60.1	19.7	0.4	.	80.2
Energy supply	461.5	18.2	.	.	479.7
Water supply and waste management	31.5	7.3	12.0	.	50.8
Construction	111.2	74.1	0.0	.	185.3
Trade	100.9	68.8	0.2	.	169.9
Land transport and transport via pipelines	493.4	105.7	0.6	.	599.7
Water transport	87.4	0.2	0.0	.	87.6
Air transport	51.0	0.4	.	.	51.4
Support activities for transportation, post	83.7	21.7	0.3	.	105.7
Real estate activities	184.1	14.2	.	.	198.3
Other service activities and administration	394.8	140.6	0.4	.	535.8
Households	1 742.7	1 645.5	0.5	22.0	3 410.7
TOTAL	4 436.4	2 195.0	39.8	22.0	6 693.2

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 different types of transport taxes collected on vehicles, including, for example, the vehicle tax and the motor vehicle 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

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Appendix tables

Appendix table 1. Total environmental taxes by industry 2011-2017, EUR million

	2011	2012	2013	2014	2015	2016	2017
A Agriculture, forestry and fishing	110.6	117.1	134.4	120.3	169.9	141.8	139.8
A 01, 03 Agriculture, fishing and aquaculture, hunting	72.7	77.2	89.5	77.3	138.8	108.1	105.1
A 02 Forestry	37.9	39.9	44.9	43.0	31.1	33.7	34.7
B Mining and quarrying	25.5	35.4	37.5	19.6	41.1	43.3	46.9
C Manufacturing	702.9	602.0	447.4	353.7	547.7	622.4	631.6
C 10 - 12 Food industry, etc.	17.4	20.8	20.1	18.9	44.1	46.6	49.9
C 16, 17 Forest industry	75.8	52.2	46.1	39.5	83.6	99.0	97.8
C 19, 20 Oil refining and manufacture of chemicals	504.3	431.5	291.0	196.4	268.7	321.5	336.9
C 24, 25 Manufacture of basic metals and fabricated metal products	54.6	47.4	42.7	50.1	72.2	75.2	66.8
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	50.8	50.1	47.5	48.8	79.1	80.1	80.2
D Energy management	242.6	277.4	237.5	348.0	408.4	512.9	479.7
E Water supply and waste management	108.3	106.3	98.7	90.8	72.6	63.7	50.8
F Construction	179.5	185.4	203.3	184.8	174.6	178.3	185.3
G Trade	170.7	187.3	158.7	159.2	177.7	175.3	169.9
H Transportation and storage	795.8	838.3	865.3	932.6	858.3	869.3	844.4
H 49 Land transport	582.8	613.3	573.8	659.6	615.5	603.0	599.7
H 50 Water transport	98.2	110.5	125.3	116.8	89.0	88.6	87.6
H 51 Air transport	29.4	33.7	49.2	48.2	51.7	52.7	51.4
H 52, 53 Support activities for transportation, postal activities	85.4	80.8	117.0	108.0	102.1	125.0	105.7
L Real estate activities	286.2	277.4	293.8	246.3	189.3	207.0	198.3
I - K, M - S Other service activities and administration	651.3	691.0	719.4	685.8	513.1	541.9	535.8
Households	2 635.3	2 595.2	2 763.2	2 776.3	2 880.4	3 339.4	3 410.7
TOTAL	5 908.7	5 912.8	5 959.2	5 917.4	6 033.1	6 695.3	6 693.2

Appendix table 2. Energy taxes by industry 2011-2017, EUR million

	2011	2012	2013	2014	2015	2016	2017
A Agriculture, forestry and fishing	90.5	97.5	110.8	97.9	99.6	95.7	95.8
A 01, 03 Agriculture, fishing and aquaculture, hunting	57.4	61.7	70.6	59.8	73.6	67.6	67.1
A 02 Forestry	33.1	35.8	40.2	38.1	26.0	28.1	28.7
B Mining and quarrying	21.6	32.6	34.8	17.2	35.7	39.1	38.7
C Manufacturing	656.3	557.5	400.1	308.4	465.1	554.2	559.7
C 10 - 12 Food industry, etc.	15.6	19.1	18.3	17.0	24.5	27.1	26.2
C 16, 17 Forest industry	73.0	49.7	43.6	37.3	78.2	92.3	92.4
C 19, 20 Oil refining and manufacture of chemicals	478.3	406.2	262.5	169.8	239.5	306.8	321.6
C 24, 25 Manufacture of basic metals and fabricated metal products	50.8	43.3	39.1	46.5	65.4	68.4	59.4
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	38.6	39.2	36.6	37.8	57.5	59.6	60.1
D Energy management	227.6	259.9	214.7	325.0	392.2	493.0	461.5
E Water supply and waste management	35.6	40.5	35.7	36.2	32.5	32.4	31.5
F Construction	138.6	148.6	163.5	143.4	112.6	111.4	111.2
G Trade	98.8	119.8	97.1	104.9	104.7	105.6	100.9
H Transportation and storage	686.0	758.6	779.3	819.1	746.7	731.1	715.5
H 49 Land transport	481.8	540.0	496.7	554.3	521.4	503.0	493.4

	2011	2012	2013	2014	2015	2016	2017
H 50 Water transport	98.0	110.3	125.1	116.6	88.8	88.4	87.4
H 51 Air transport	28.7	32.9	47.6	47.5	51.4	52.4	51.0
H 52, 53 Support activities for transportation, postal activities	77.5	75.4	109.9	100.7	85.1	87.3	83.7
L Real estate activities	264.8	254.9	267.1	224.5	176.3	192.5	184.1
I - K, M - S Other service activities and administration	385.6	446.4	480.1	480.4	383.4	403.6	394.8
Households	1 315.6	1 292.4	1 392.0	1 397.8	1 566.8	1 790.1	1 742.7
TOTAL	3 921.0	4 008.7	3 975.2	3 954.8	4 115.6	4 548.7	4 436.4

Appendix table 3. Transport taxes by industry 2011-2017, EUR million

	2011	2012	2013	2014	2015	2016	2017
A Agriculture, forestry and fishing	19.9	19.4	23.3	22.1	69.9	45.7	43.6
A 01, 03 Agriculture, fishing and aquaculture, hunting	15.3	15.5	18.9	17.5	65.2	40.5	38.0
A 02 Forestry	4.6	3.9	4.4	4.6	4.7	5.2	5.6
B Mining and quarrying	3.8	2.8	2.7	2.3	5.3	4.1	8.1
C Manufacturing	21.0	19.5	19.6	19.3	42.4	42.0	46.6
C 10 - 12 Food industry, etc.	1.8	1.7	1.8	1.9	4.6	4.5	7.7
C 16, 17 Forest industry	2.5	2.1	2.2	1.9	5.1	6.4	5.1
C 19, 20 Oil refining and manufacture of chemicals	0.9	0.9	1.1	0.9	4.7	4.2	6.7
C 24, 25 Manufacture of basic metals and fabricated metal products	3.8	4.1	3.6	3.6	6.8	6.8	7.4
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	12.0	10.7	10.9	11.0	21.2	20.1	19.7
D Energy management	14.9	17.4	22.8	23.0	16.2	19.9	18.2
E Water supply and waste management	8.7	9.8	7.0	10.6	8.1	10.3	7.3
F Construction	40.8	36.7	39.7	41.3	62.0	66.9	74.1
G Trade	71.7	67.3	61.3	54.2	72.8	69.5	68.8
H Transportation and storage	108.8	78.8	84.9	112.8	110.7	137.4	128.0
H 49 Land transport	100.3	72.7	76.3	104.8	93.5	99.5	105.7
H 50 Water transport	0.2	0.2	0.2	0.2	0.2	0.2	0.2
H 51 Air transport	0.7	0.8	1.6	0.7	0.3	0.3	0.4
H 52, 53 Support activities for transportation, postal activities	7.6	5.1	6.8	7.1	16.7	37.4	21.7
L Real estate activities	21.3	22.4	26.6	21.7	13.0	14.5	14.2
I - K, M - S Other service activities and administration	263.1	241.9	236.5	203.3	129.3	137.9	140.6
Households	1 282.0	1 265.0	1 334.4	1 343.2	1 289.9	1 525.6	1 645.5
TOTAL	1 856.0	1 781.0	1 858.8	1 853.8	1 819.6	2 073.8	2 195.0

Appendix table 4. Emission taxes by industry 2011-2017, EUR million

	2011	2012	2013	2014	2015	2016	2017
A Agriculture, forestry and fishing	0.2	0.2	0.3	0.3	0.4	0.4	0.4
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	0.2	0.3	0.3	0.4	0.4	0.4
B Mining and quarrying	0.1	0.0	0.0	0.1	0.1	0.1	0.1
C Manufacturing	25.6	25.0	27.7	26.0	40.2	26.2	25.3
C 10 - 12 Food industry, etc.	0.0	0.0	0.0	0.0	15.0	15.0	16.0
C 16, 17 Forest industry	0.3	0.4	0.3	0.3	0.3	0.3	0.3
C 19, 20 Oil refining and manufacture of chemicals	25.1	24.4	27.4	25.7	24.5	10.5	8.6
C 24, 25 Manufacture of basic metals and fabricated metal products	0.0	0.0	0.0	0.0	0.0	0.0	0.0
C 13 - 15, 18, 21 - 23, 26 - 33 Other industries	0.2	0.2	0.0	0.0	0.4	0.4	0.4
D Energy management	0.1	0.1	0.0	0.0	.	.	.
E Water supply and waste management	64.0	56.0	56.0	44.0	32.0	21.0	12.0
F Construction	0.1	0.1	0.1	0.1	0.0	0.0	0.0
G Trade	0.2	0.2	0.3	0.1	0.2	0.2	0.2
H Transportation and storage	1.0	0.9	1.1	0.7	0.9	0.8	0.9
H 49 Land transport	0.7	0.6	0.8	0.5	0.6	0.5	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	.	.	.
H 52, 53 Support activities for transportation, postal activities	0.3	0.3	0.3	0.2	0.3	0.3	0.3
L Real estate activities	0.1	0.1	0.1	0.1	.	.	.
I - K, M - S Other service activities and administration	2.6	2.7	2.8	2.1	0.4	0.4	0.4
Households	13.7	13.8	13.8	12.3	0.7	0.7	0.5
TOTAL	107.7	99.1	102.2	85.8	74.9	49.8	39.8

Appendix table 5. Resource taxes by industry 2011-2017, EUR million

	2011	2012	2013	2014	2015	2016	2017
A Agriculture, forestry and fishing
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	24.0	24.0	23.0	23.0	23.0	23.0	22.0
TOTAL	24.0	24.0	23.0	23.0	23.0	23.0	22.0

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Source: Environmental taxes 2017, by industry, Statistics Finland