

# Standard-documentation Meta information

(Definitions, comments, methods, quality)

on

## Environmental taxes

This documentation is valid from the reference period:

**1995**

Status: **30.11.2012**



STATISTICS AUSTRIA  
Bundesanstalt Statistik Österreich  
A-1110 Vienna, Guglgasse 13  
Phone: +43-1-71128-0  
[www.statistik.at](http://www.statistik.at)

---

**Directorate Spatial Statistics**  
**Organizational unit Energy, Environment**

Contact person:  
Alexandra Aichinger  
Phone +43-1-71128-7357  
E-Mail:  
[alexandra.aichinger@statistik.gv.at](mailto:alexandra.aichinger@statistik.gv.at)

Contact person:  
Mag. Sacha Baud  
Phone +43-1-71128-7304  
E-Mail:  
[sacha.baud@statistik.gv.at](mailto:sacha.baud@statistik.gv.at)

## Executive Summary

The aim of the "Environmental taxes" is to provide a comprehensive presentation of the volume of environmental taxes and levies in Austria during a calendar year according to a uniform European concept.

This concept was developed by Eurostat, the Directorates-General for Environment as well as Taxation and Customs Union of the European Commission, the OECD and the International Energy Agency and contains a uniform definition of environmental taxes.<sup>1</sup>

According to this definition, environmental taxes are taxes whose taxable base is a physical (or a proxy) of an element which, when used or released into the environment, has a proven negative impact on the environment. For example, a process or a product that pollutes the environment or threatens nature, or which consumes non-renewable resources. This is the only decisive criterion for the definition of environmental taxes. Any earmarking of the funds raised has no influence on this. The basic idea behind environmental taxes is, on the one hand, climate protection and, on the other hand, it is also about reducing the consumption of non-renewable energy, like crude oil.

In principle, all sectors of the economy are affected by these taxes, with the exception of air traffic which is exempted under the Chicago Convention<sup>2</sup>.

Environmental taxes are divided into the following categories:

- Energy taxes,
- Transport taxes
- Pollution taxes
- Resource taxes

Starting point for the formation of these aggregates are the tables for taxes on production and imports of national accounts, as well as government finance statistics of Statistics Austria. It is not relevant for the presentation of the physical units from whom the taxes are to be paid (persons or companies).

The totality of all taxes to be depicted for a country can be found in the National Tax List (Taxes and Social Contributions in Austria, Government and EU Revenues). In addition, important environmentally relevant payments are shown in a "sub-account", but as they are not taxes according to the concept of national accounts, they are not included as environmental taxes according to international guidelines.

The importance of a supplementary consideration of environmentally relevant fees and charges (sub-account), such as water, wastewater and refuse charges, arises from the fact that some countries address the problem of waste containment with fiscal instruments, while other countries, such as Austria, prefer to regulate this issue with fees.

Ecologically oriented taxation is an important instrument for steering sustainable development. The aim of environmental taxes is to encourage both producers and consumers to limit or reduce environmental pollution and to use natural resources responsibly.

Comparison of "environmental taxes" and "environmental levies":

---

<sup>1</sup>) "A tax whose tax base is a physical unit (or a proxy of it) that has a proven specific negative impact on the environment.", Doc. Ecotaxes/98/1.

<sup>2</sup>) The so-called Chicago Convention on International Civil Aviation has been in force since 7 Dec. 1944. All 187 member states of the ICAO (Convention on International Civil Aviation) have undertaken not to levy any taxes on commercial air traffic on international flights for the transport of passengers and cargo. This international law operationally determines the actions of all airlines.

Environmental taxes	Environmental fees
<p>Non-affectation principle (total coverage principle):</p> <ul style="list-style-type: none"> <li>• All revenues serve in total to cover all expenditures</li> <li>• Applies at the state level in the preparation of federal and regional budgets</li> <li>• Also applies to the budgets of the regional and local authorities and public corporations</li> </ul>	<p>Affectation principle:</p> <ul style="list-style-type: none"> <li>• Environmental fees are used for the benefit of the payers</li> </ul>
Financing function	Steering function
<p>Examples:</p> <p>Mineral oil tax, motor vehicles tax, tax on energy</p>	<p>Examples:</p> <p>Water fee, wastewater fee, refuse fee</p>

<b>Environmental taxes – Main Features</b>	
Subject matter	Volume of environmental taxes and levies
Population	All environmental tax transactions
Type of statistics	Secondary statistical Evaluation
Data sources/Survey techniques	<ul style="list-style-type: none"> <li>• National accounts</li> <li>• Government finance statistics</li> </ul>
Reference period or due day	Calendar year
Periodicity	Annual
Survey participation (in case of a survey)	Not relevant
Main legal acts	National legal basis: agreement under private law with the Federal Ministry of Climate Action, Environment, Energy, Mobility, Innovation and Technology EU legal basis: Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts
Most detailed regional breakdown	Austria
Availability of results	Final results: t + 1 year
Other	Time series from 1995, revision of time series in the case of revisions in the basic statistics