

31 Share of energy and transport related taxes in total taxes and social contributions

Indicator type **Core indicator**

Published

Versioning

First publication Latest update

Area and sub-area

Area and sub-area

Presentation

Tier	<input type="text" value="1"/>
Indicator definition and description	Energy and transport taxes revenue as percentage of revenues from total taxes and social contributions. Energy and transport taxes are part of environmental taxes defined as taxes whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific, negative impact on the environment (SEEA CF § 4.150). Energy and transport taxes are two specific categories of environmental taxes.
Unit of measure	<input type="text" value="%"/>
Coverage	<input type="text" value="Production activities and consumption activities"/>
Spatial aggregation	<input type="text" value="National economy"/>
Reference period	<input type="text" value="Calendar year"/>
Update frequency	<input type="text" value="Annual"/>
Base period	<input type="text" value="Not applicable"/>

Disaggregation (operational indicators)

Disaggregation (operational indicators)	Comments
<input type="text" value="Economic sector (ISIC) and households"/>	
<input type="text" value="Spatial"/>	
<input type="text" value="Type of tax (energy, CO2, transport, etc.)"/>	e.g. energy taxes by economic activity, CO2 taxes by economic activity, transport taxes by economic activity

Other related -indicators (e.g.contextual, proxy, other core indicators)

ID	Subindicator	Type
<input type="text" value="76"/>	<input type="text" value="Energy consumption by product"/>	<input type="text" value="Contextual indicator"/>

Relevance

Policy context and rationale	Relevant to climate change mitigation policies and measures implemented under the UNFCCC, its Kyoto Protocol and the Paris Agreement under the UNFCCC.
Related SDG indicator (SDG I.)	<input type="text" value="Not applicable"/>
Relation w SDG-I.	
Related Sendai Framework I.	<input type="text" value="Not applicable"/>
Policy references	

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Document title	Link
Kyoto Protocol (United Nations Climate Change, 1997)	https://unfccc.int/process-and-meetings/the-kyoto-protocol/what-is-the-kyoto-protocol/kyoto-protocol-targets-for-the-first-commitment-period
United Nations Framework Convention on Climate Change (United Nations Climate Change, 1994)	https://unfccc.int/process-and-meetings/the-convention/what-is-the-united-nations-framework-convention-on-climate-change
Paris Agreement (United Nations, 2015)	https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement
Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (European Parliament, 2011)	https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02011R0691-20140616

Methodology

Methodology for indicator calculation

The indicator is calculated as the revenue of energy and transport taxes divided by total revenue from taxes and social contributions.

The indicator refers to two categories of taxes (energy and transport), out of four broad categories into which environmental taxes are grouped in the SEEA CF and in general:

- Energy taxes: this category includes taxes on energy products used for both transport and stationary purposes. Taxes on carbon are also included; a special type of carbon taxes are payments for tradable emissions permits.
- Transport taxes: this category includes mainly taxes related to the ownership and use of motor vehicles. Taxes on other transport equipment (e.g., planes), and related transport services (e.g., duties on charter or scheduled flights) are also included here, as are taxes related to the use of roads. The transport taxes may be "one-off" taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. Taxes on petrol, diesel and other transport fuels are included under energy taxes; (SEEA CF § 4.155).

"Total revenue from taxes and social contributions" includes all taxes (on products, production, income, other current taxes and capital taxes) as well as actual and imputed social contributions (SEEA CF § 4.149).

Methodology references

Classification syst. SNA and SEEA classification of taxes

Data sources

Main source Official statistics: SEEA and/or SNA

Explanation Environmental taxes

SEEA Accounts that can serve as data sources

SEEA Account	Comments
Accounts for other transactions related to the environment	

UN-FDES 6.2.2: Environmental regulation and instruments

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International databases containing this indicator

Comments

Comments