



A CROSS-COUNTRY COMPARISON OF ENVIRONMENTAL TAXATION

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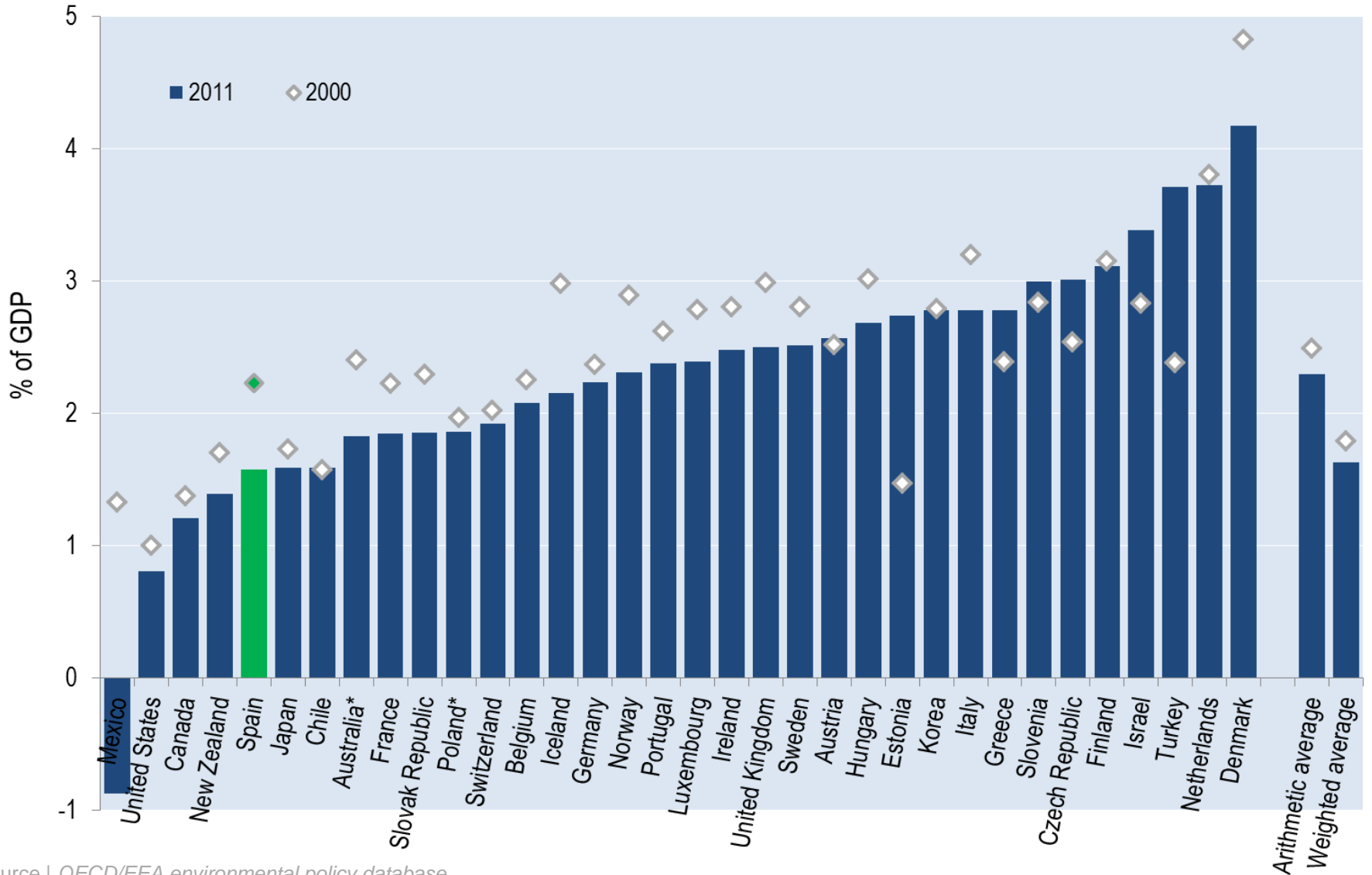
Outline

- Revenues raised from environmental taxes
 - across OECD countries
 - across time
- Structure of environmental taxes
 - Across goods
 - Across usage
- Comparison of Spain with other OECD countries



Revenues from environmental taxes

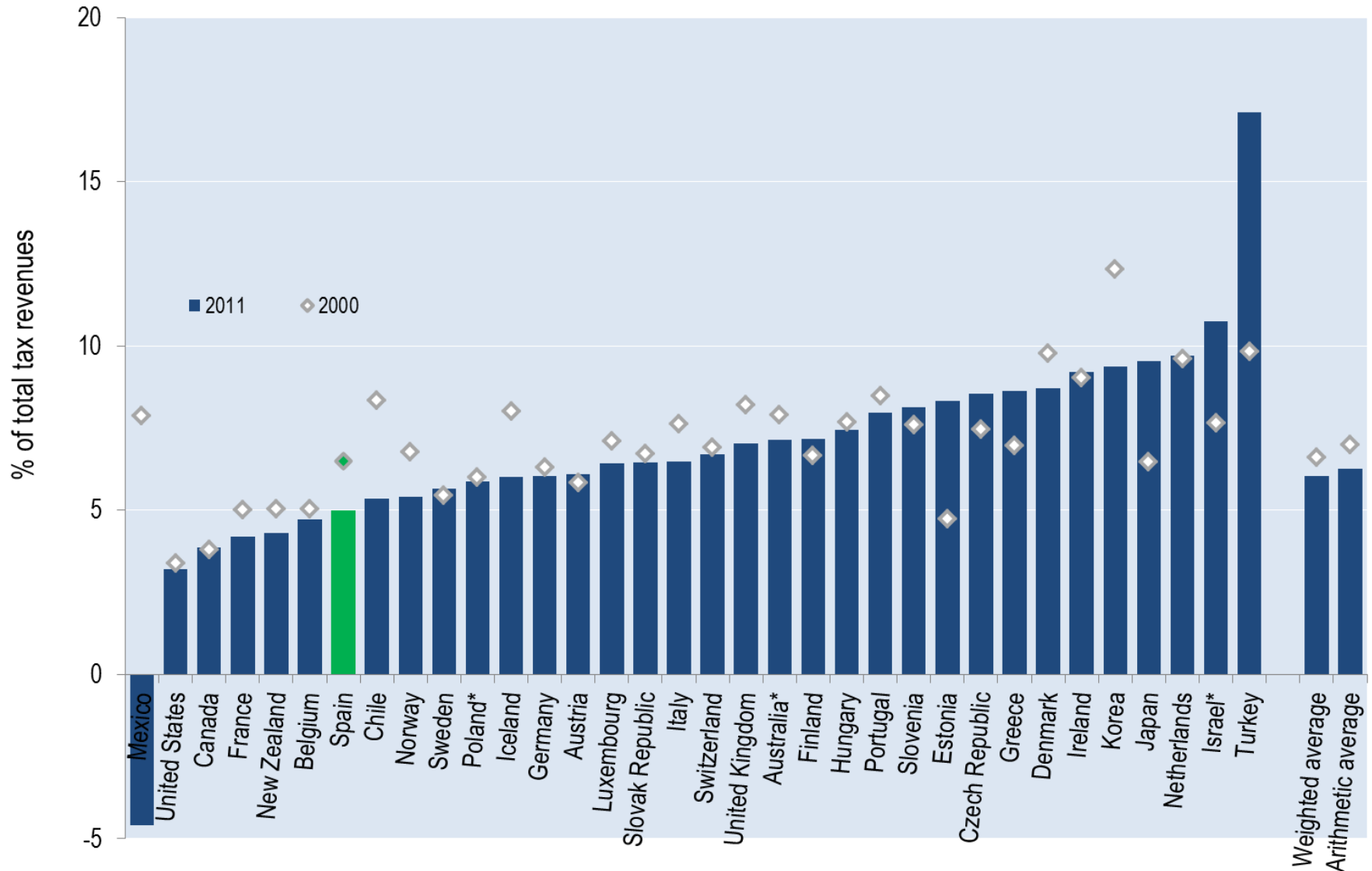
in per cent of GDP





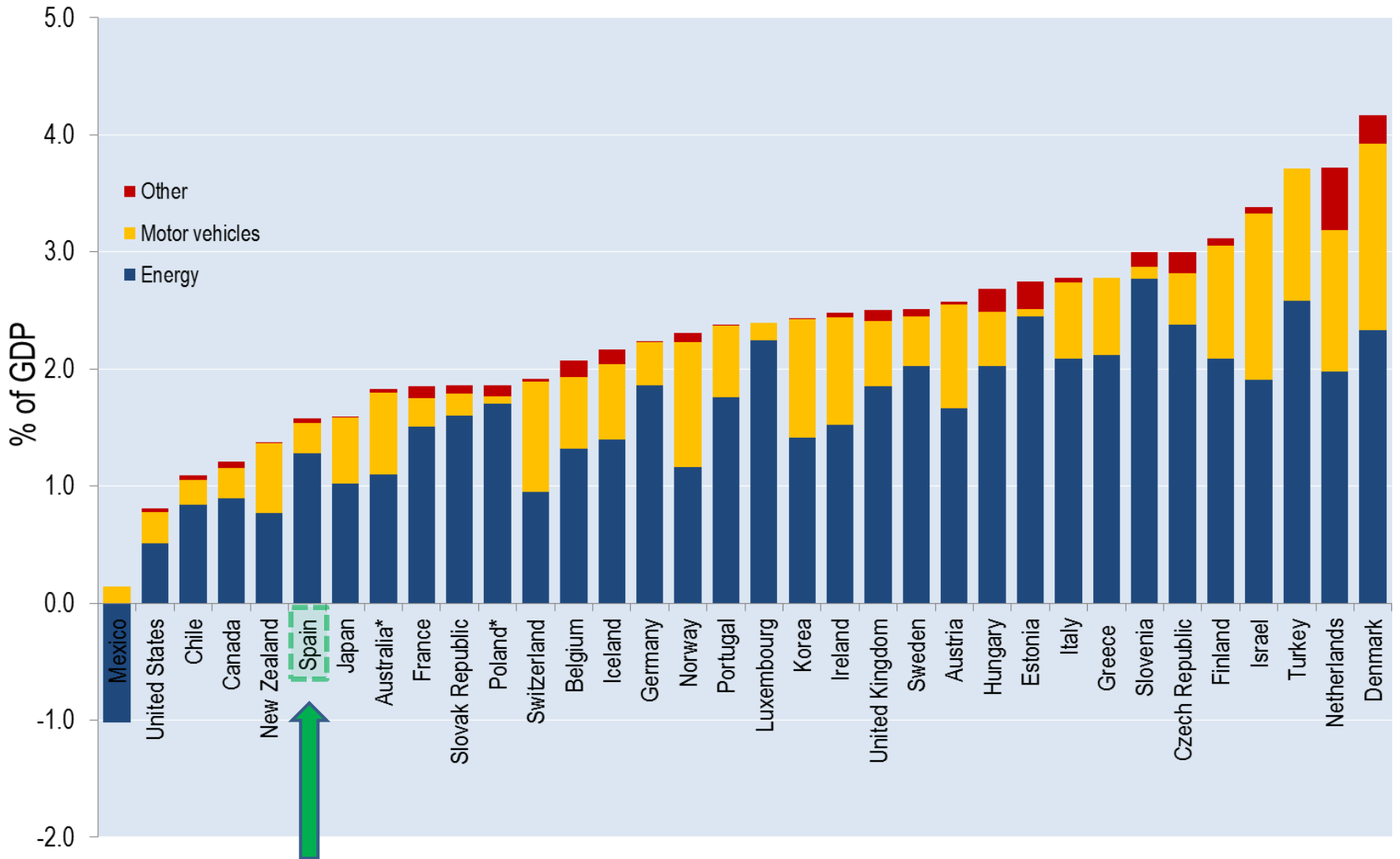
Revenues from environmental taxes

in per cent of total tax revenues



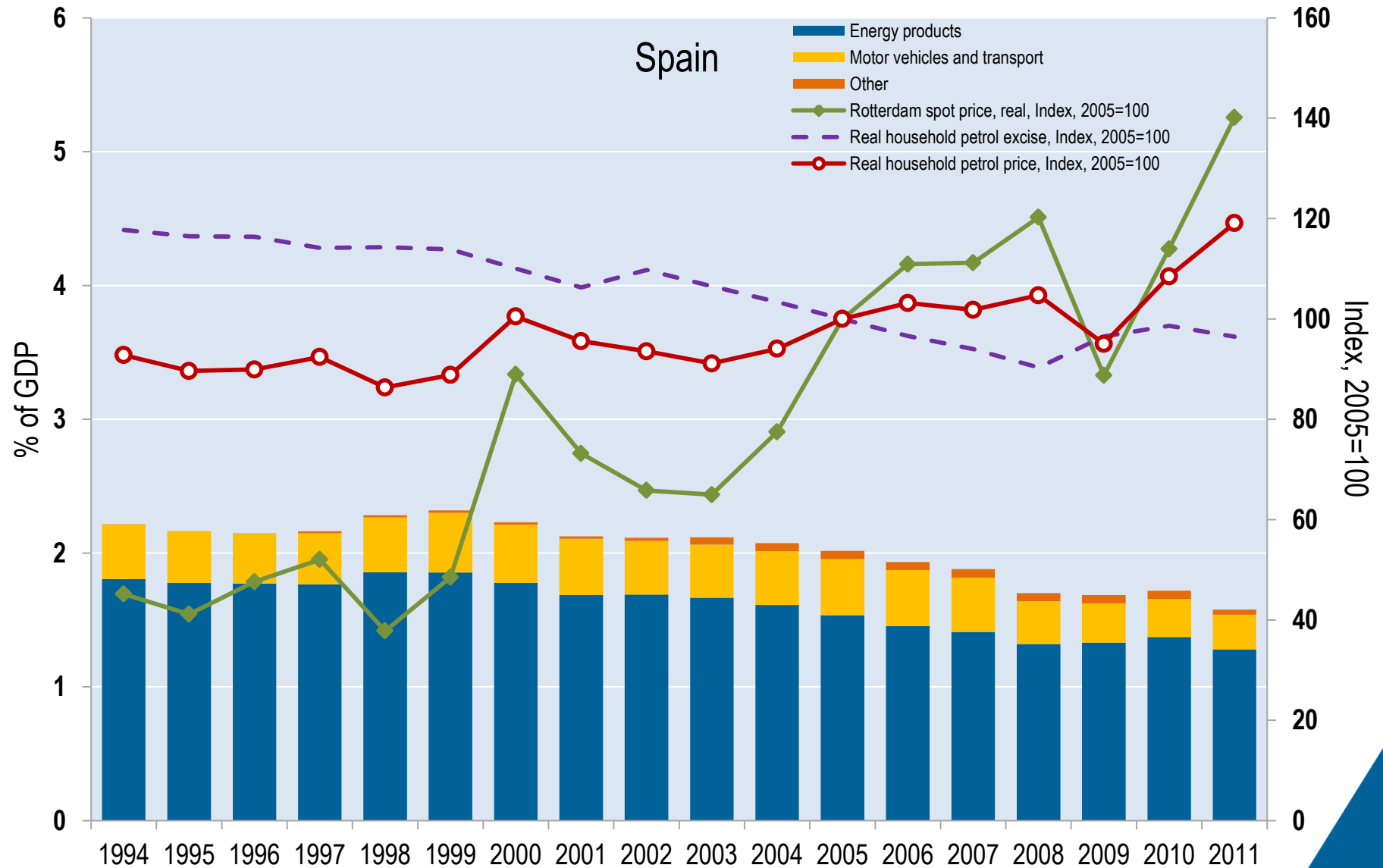


Tax Base



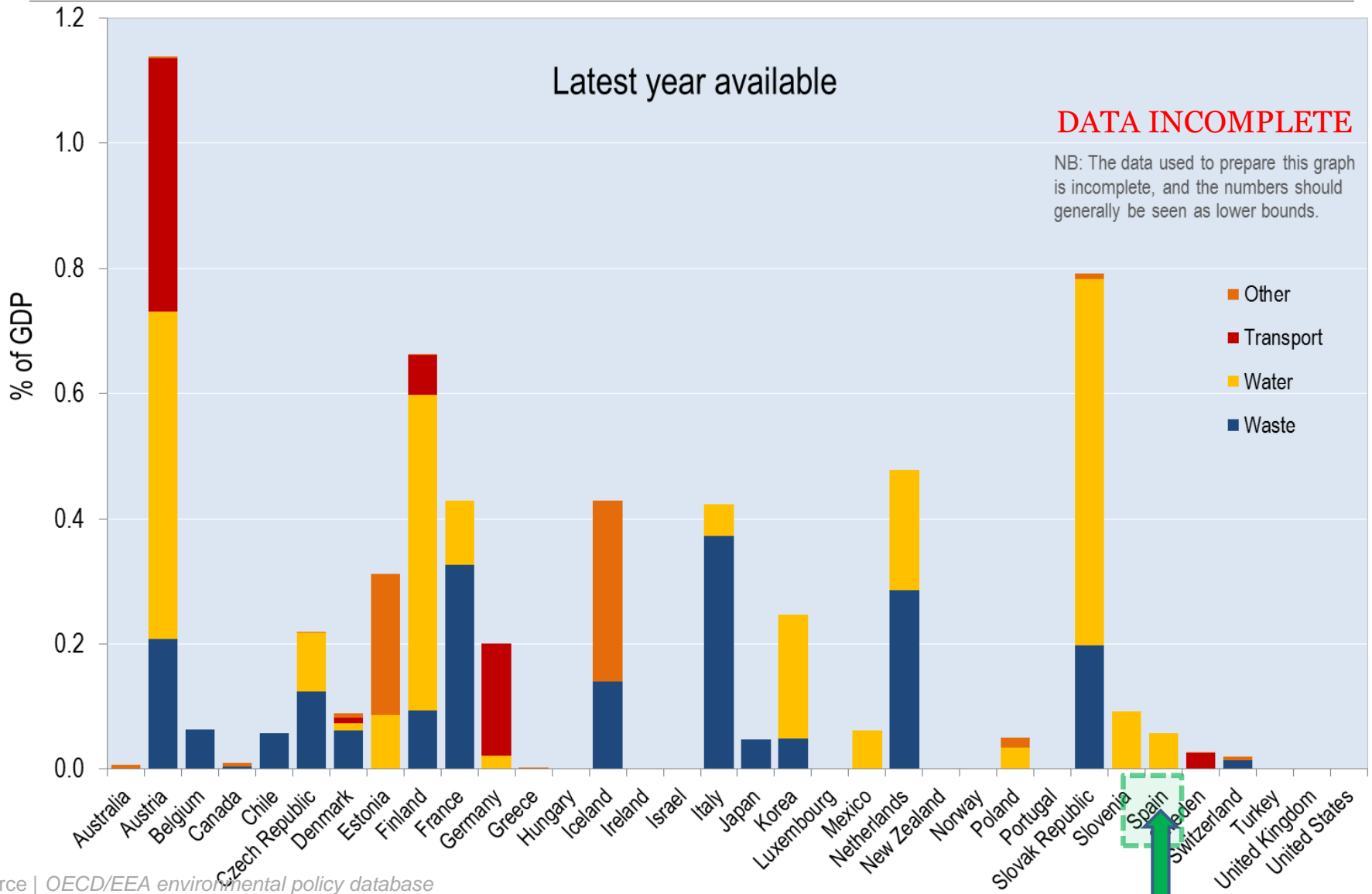


Tax Revenues in Spain





Environmental Fees and Charges

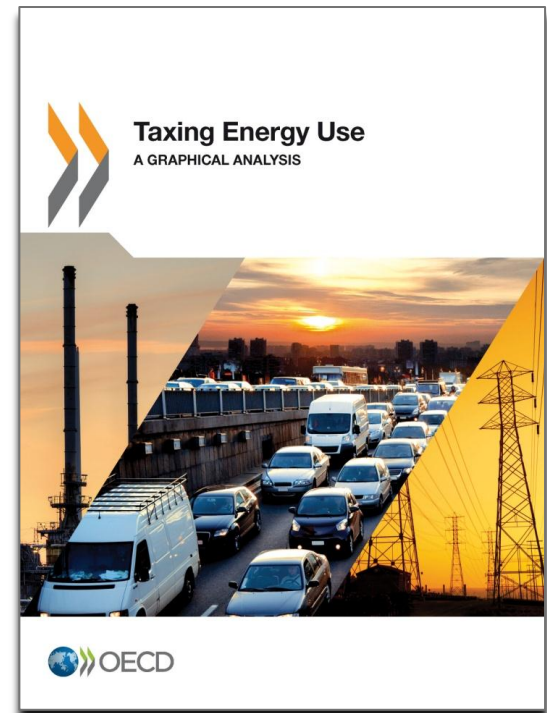


Source | OECD/EEA environmental policy database



Taxing Energy Use

- **Taxing Energy Use** published in early 2013
- First systematic comparison of the taxation of all energy use across & within OECD countries.
- Considers taxes on fuels as effective taxes on energy & on carbon emissions, highlighting the price signals sent by taxes to different fuels & fuel uses.
- Provides a graphical & statistical profile (a “map”) of the structure of energy use & taxation in each of the 34 OECD countries.
- Uses the underlying data to develop cross-OECD comparisons of effective tax rates on different users and sources of energy.



www.oecd.org/tax/tax-policy/taxingenergyuse.htm

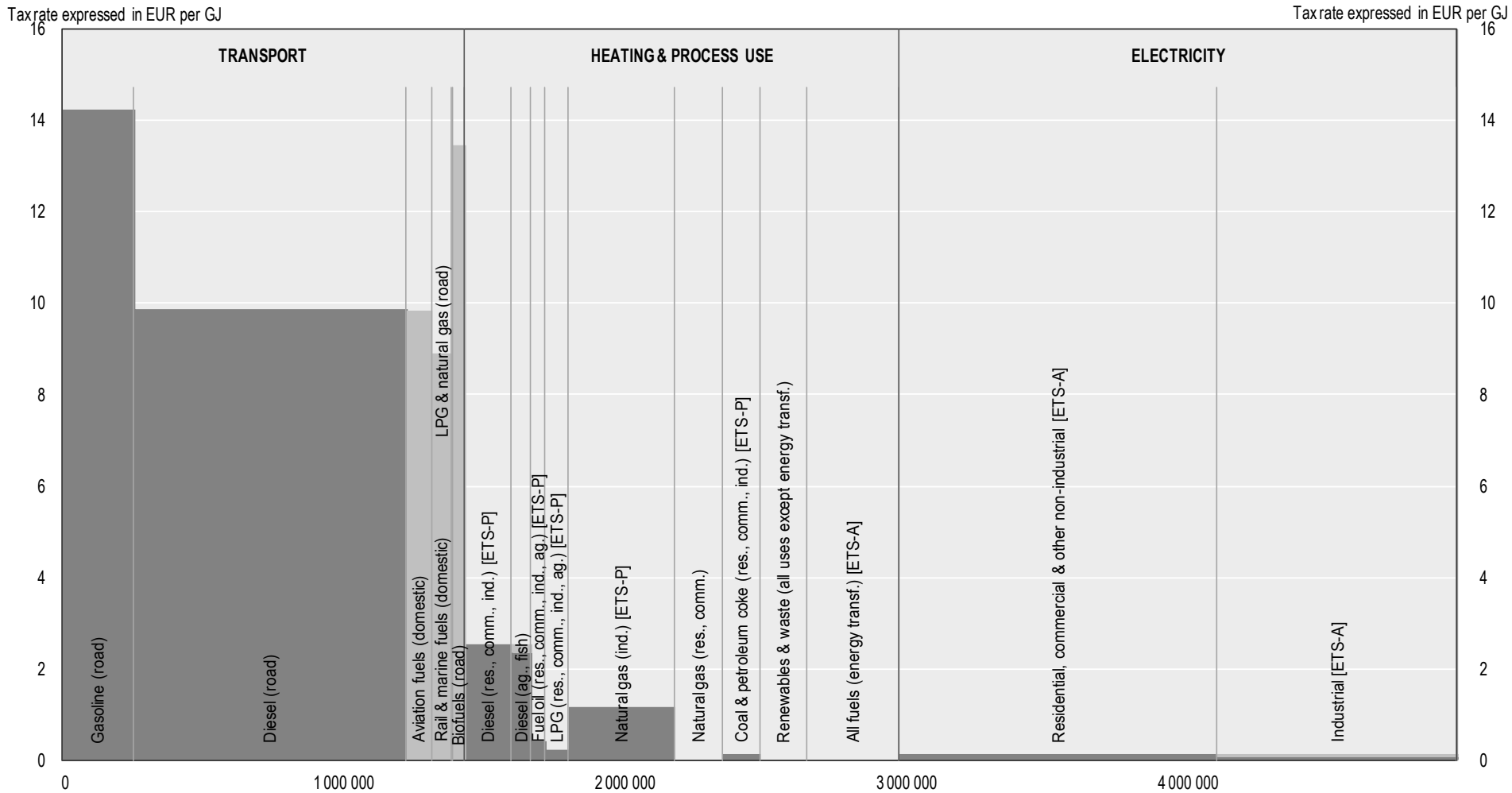


Taxation of Energy in Spain

energy content basis



ESP



[ETS-A]= all subject to the ETS

[ETS-P]= partially subject to the ETS Source | Taxing Energy Use (OECD, 2013)

Tax base – energy use – expressed in TJ



Taxation of Energy in Spain

carbon emissions basis

■ Tax

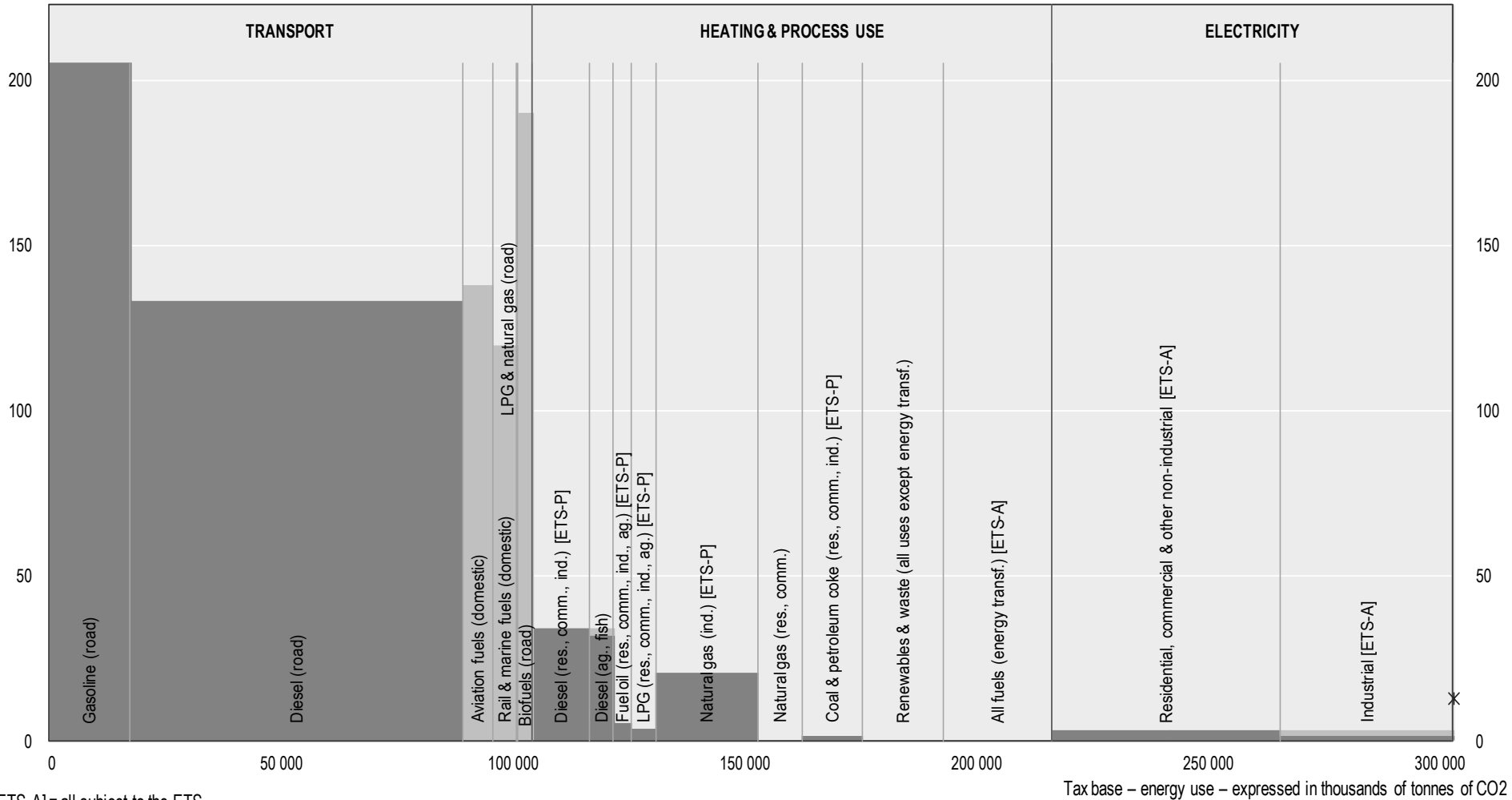
□ Fuel tax credit or tax expenditure

✱ Average 2010-11 ETS price

ESP

Tax rate expressed in EUR per tonne of CO2

Tax rate expressed in EUR per tonne of CO2



Tax base – energy use – expressed in thousands of tonnes of CO2

[ETS-A] = all subject to the ETS

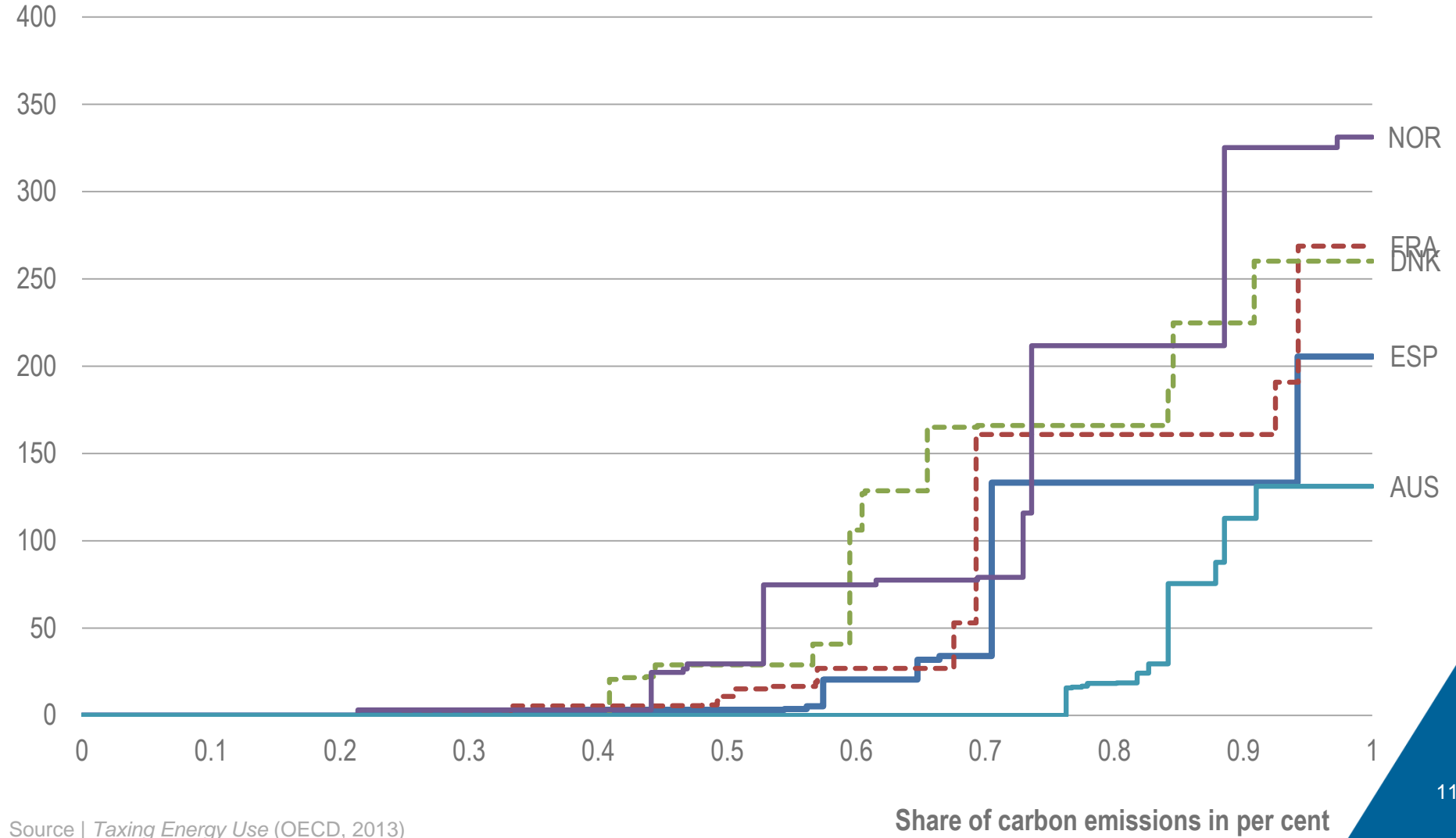
[ETS-P] = partially subject to the ETS

Source | Taxing Energy Use (OECD, 2013)



Energy tax rates per tonne CO₂

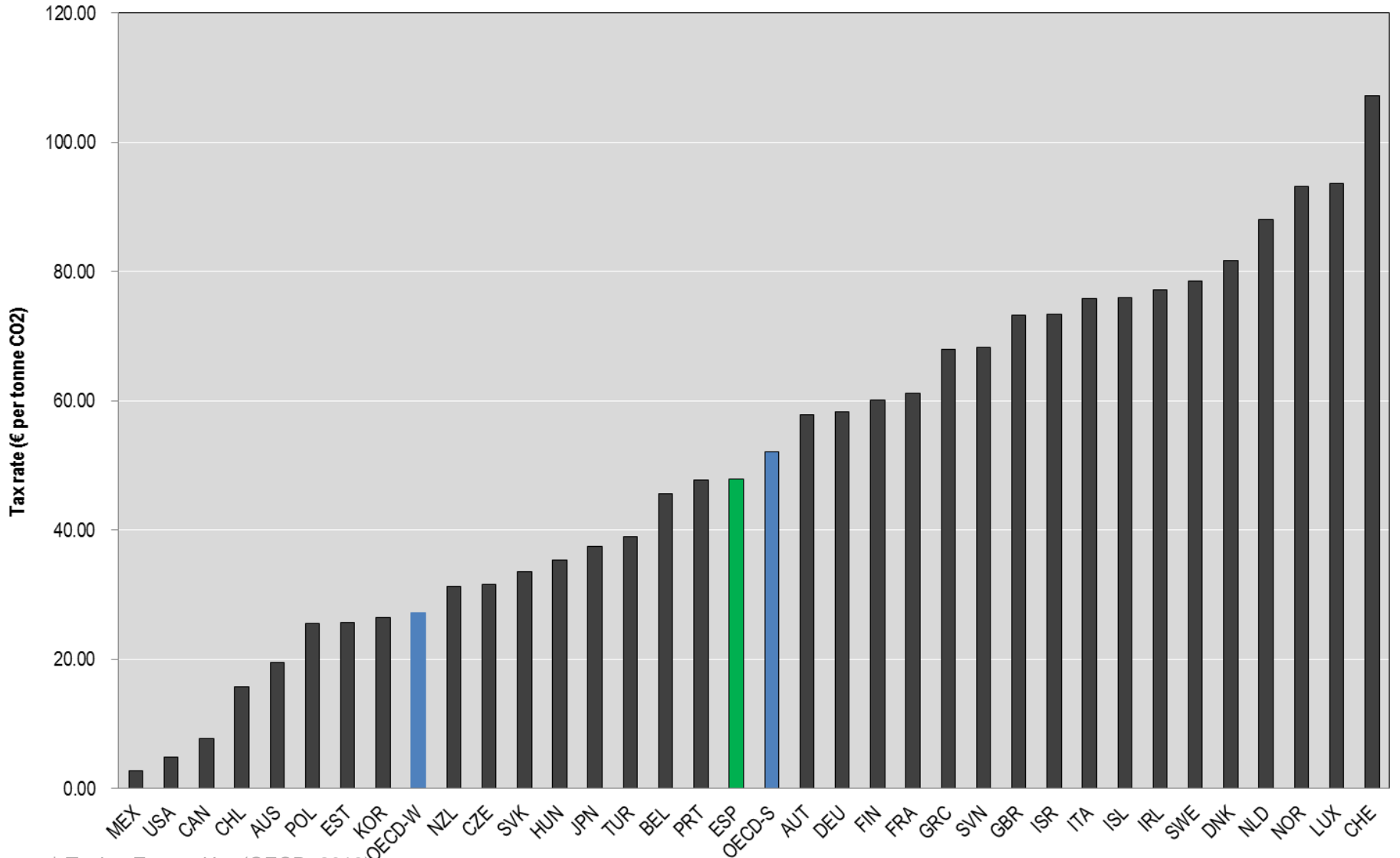
Effective tax rate (EUR per tonne CO₂)



Source | Taxing Energy Use (OECD, 2013)



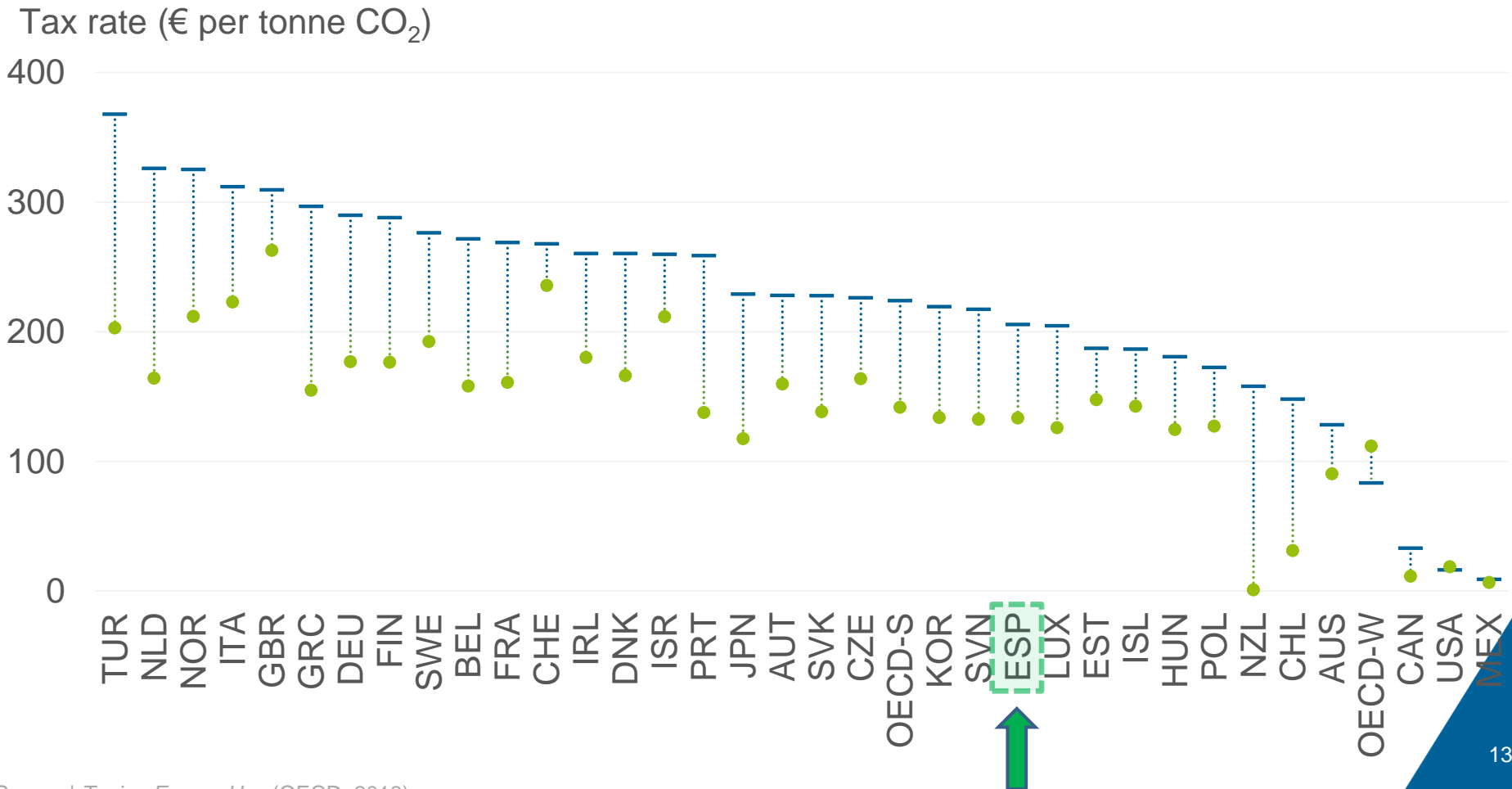
Effective Tax Rates





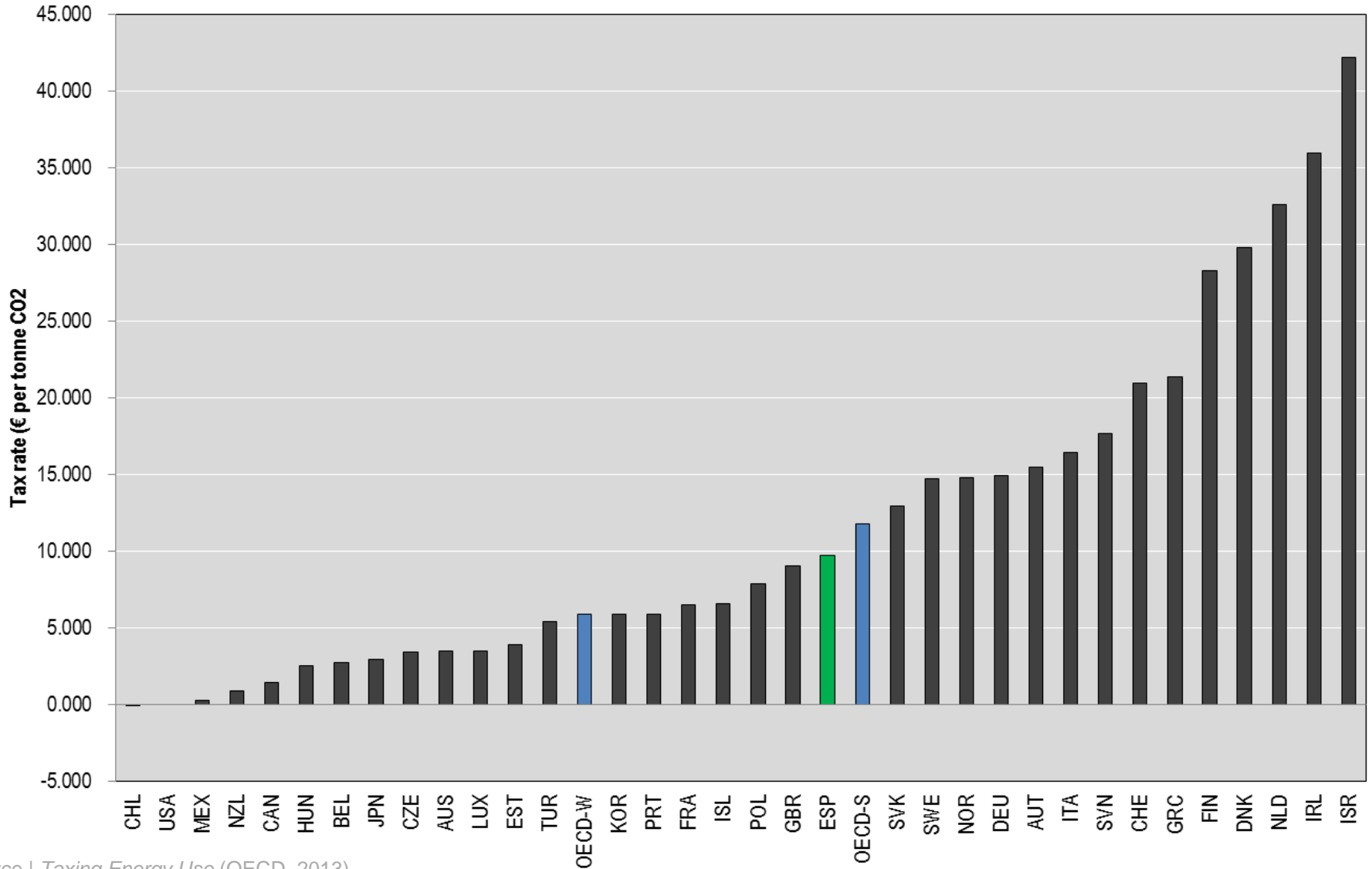
Effective Tax Rates - Transport Fuel Use

— Gasoline (road use) ● Diesel (road use)





Effective Tax Rates – Heating & Process Use





Conclusion

- Spain has below average environmentally related tax rates
- → Scope for increasing environmentally related taxes in many areas, e.g.
 - Heating & Process Use
- Tax rates for different fuels vary on an energy content and a carbon emissions basis for the same usage
- → Scope for harmonising tax rates, e.g.
 - Diesel and Gasoline