

## **Explanatory Notes and Reporting Instructions**

for the Data Collection

Environmental Taxes by Economic Activity

ETEA 24

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## 1. Background

Reporting of data on 'Environmental Taxes by Economic Activity' (ETEA) is mandatory under [Regulation \(EU\) 691/2011](#) of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (see Annex II) and [Commission Delegated Regulation \(EU\) 2022/125](#).

As already announced in the MEA working group, you are encouraged to use for data reporting a streamlined Excel questionnaire, covering the period from 2018 up to 2022. The [Excel questionnaire for ETEA 24](#) is available on the Eurostat website. Like all other related documents it can be accessed on the web in the section for 'Environmental taxes and subsidies' under the link <http://ec.europa.eu/eurostat/web/environment/methodology>.

In addition an updated version of the Environmental taxes guide, [Environmental taxes - A statistical guide, 2024 Edition](#) can be found there.

The deadline for countries to submit data is **30 April 2024**.

More details will be provided in the following sections.

- Section 2 provides information on reporting standards, how data and quality reports can be transmitted.
- Section 3 provides information on methodology and definitions.
- Section 4 provides information on the National Tax List (NTL).

Should you have any questions and if further information is needed, please contact us via the functional mailbox [ESTAT-ETEA@ec.europa.eu](mailto:ESTAT-ETEA@ec.europa.eu).

## 2. Reporting Instructions

Mandatory reporting of ETEA data and metadata – what and how to submit to Eurostat?

### 2.1 The ETEA 24 Questionnaire

Please report data using only the 2024 version of the ETEA questionnaire ([ETEA 24 Excel questionnaire](#)) to comply with the current reporting requirements but also to ensure that our updated codes and macros will handle the longer ETEA time series. For the latter reason, please do not change the format and the macros. Should you have problems opening the file and enabling the macros, please check your local Excel settings related to macros.

## What is new in this questionnaire for ETEA 24?

In this data collection, reporting is mandatory for years 2022, 2021, 2020, 2019 and 2018. As the **Reference Year is 2022** for this data collection, we expect to receive:

- the Edamis Data File  
ENVMFLAC\_TAXIND\_A\_cc\_2022.xlsm or ENVDATA\_ETEA\_A\_cc\_2022.xlsm
- and the ESS Metadata File  
ENVMFLAC\_TAXNSI\_A\_cc\_2022\_0000

In the ETEA 24 questionnaire the 'Cover'-worksheet has slightly changed, as shown in the figure below. When you report only the mandatory years, you don't have to change anything in the 'Starting Year' cell and you continue with the next worksheet (Figure 2) like in previous years.

However, countries have the **optional** choice to designate a different starting year, thereby expanding the time series of the reported data, with the stipulation that the starting year falls between the years 1995 and 2018.

Figure 1 - Slightly modified worksheet 'Cover'

**Example for the optional starting year:** 2010 could be entered as a starting year. Then press the 'Go!' button on this sheet, and for all sheets the starting year will be set to 2010. It is important to mention that in such a case **ALL** the years from the new starting year up to the reference year 2022 must be reported completely!

This reported time series from 2010 to 2022 would then **REPLACE COMPLETELY** what we have in our database for those years so far. In other words, in the database the years 2010

to 2022 would be firstly completely emptied; then the newly reported data would be written into the tables.

### Filling the questionnaire ETEA 24

In this data collection, reporting is mandatory for years 2022, 2021, 2020, 2019 and 2018. The reporting tables to be filled in this workbook are the tables for Energy taxes, ETS CO2 taxes, Other CO2 taxes, Transport taxes and Pollution taxes.

Figure 2 - Worksheet 'Energy taxes'

NACE Rev. 2 A*64 industry classification		2018	Business	2019	Business	2020	Business	2021	Business	2022	Business
A01	Crop and animal production, hunting and related service activities										
A02	Forestry and logging										
A03	Fishing and aquaculture										
B05-B09	Mining and quarrying										
C10-C12	Manufacture of food products, beverages and tobacco products										
C13-C15	Manufacture of textiles, wearing apparel and leather products										
C16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials										
C17	Manufacture of paper and paper products										
C18	Printing and reproduction of recorded media										
C19	Manufacture of coke and refined petroleum products										
C20	Manufacture of chemicals and chemical products										
C21	Manufacture of basic pharmaceutical products and pharmaceutical preparations										
C22	Manufacture of rubber and plastic products										
C23	Manufacture of other non-metallic mineral products										
C24	Manufacture of basic metals										
C25	Manufacture of fabricated metal products, except machinery and equipment										
C26	Manufacture of computer, electronic and optical products										
C27	Manufacture of electrical equipment										
C28	Manufacture of machinery and equipment n.e.c.										
C29	Manufacture of motor vehicles, trailers and semi-trailers										
C30	Manufacture of other transport equipment										
C31-C32	Manufacture of furniture, other manufacturing										
C33	Repair and installation of machinery and equipment										

Please remember to fill the tables completely !

### Reporting unit / Currency

Data should be reported in million units of national currency and therefore the corresponding cell for the unit of measure has been already prefilled. Euro area countries should report data for all years in million euros. For the years before joining the euro area please report the data converted into euro at the final fixed conversion rate ('euro-fixed').

### Standard symbols

to use when filling in the data sheets:

- Report "-" if the value is **not available**.
- Report "0" if the value is **really zero** and **no tax revenue** was generated by this activity.

We invite you to run the integrated control checks once all cells have been filled with data. The checks will assist you in pre-validating your data.

Data can be transmitted using the (SDMX compatible) ETEA Excel questionnaire using Edamis dataset 'ENVMFLAC\_TAXIND' (or 'ENVDATA\_ETEA'). Please find more details under point 'Transmission' below.

Please ensure **no blank data** cell remain when transmitting the questionnaire!

### **Footnotes**

For the footnotes, please take note that the reporting convention for footnotes must be compatible with the SDMX transmission format. A separate document with instructions for the reporting of footnotes in the ETEA questionnaire is available [here](#).

### **NACE Rev. 2 breakdown**

Regulation (EU) No 691/2011 requires that data shall be reported in a breakdown of economic activity, NACE Rev. 2 A\*64 aggregation level, as set out in ESA 2010. The first large table in each of the data sheets (row 5-71) requires this level of detail. The second table (row 79-87) calculates a more aggregated NACE Rev. 2 breakdown based on the data reported in the large table (with a set of formulas entered by Eurostat).

### **Pre-validation control checks for national data compilers**

The questionnaire contains boxes activating and clearing the control checks:

- four buttons on the top of each data worksheet which initiate control checks when clicking on them and
- one button which clears the highlighted cells again.

The checking tool highlights any observation in the appropriate cells of the questionnaire and produces a detailed list in a log file (four worksheets ending with LOG). The control checks were implemented to assist national ETEA data compilers in detecting potential errors or inconsistencies (before the data is transmitted to Eurostat) and facilitate the following data validation process. They are in line with the SDMX validation rules for ETEA agreed in the 2019 meeting of the MESA WG (see document ENV/MESA/WG/04.2(2019)). Please make use of them.

The following types of checks have been implemented:

**1. Checks for completeness and for invalid symbols** – these controls check data availability, missing observations and any invalid symbols identified in data cells.

If missing data is identified in obligatory cells, please fill the cell with the correct value or if there is no revenue from this sector, enter 0. Invalid symbols have to be corrected before data transmission.

**2. Plausibility** – This check detects relatively large changes between consecutive years in time series for a given reporting item. 'Large changes' are defined as year-on-year variations

of more than +/-30% for any reported NACE category, Households and Non-residents and also higher in absolute terms than a value predefined by the questionnaire according to the country . The checks also detect large revisions between the current and previous year's data submission. 'Large revisions' are those bigger than 20%.

In previous years the plausibility checks detected large revisions between the current and previous year's data submission where 'Large revisions' were those bigger than 20% and also higher than 1 million national currency. Having only the same 1 million national currency boundary for all countries caused some unwanted issues for the plausibility checks. This was improved in a way, that it is now based on past years national data. i.e., now the plausibility checks also detect large revisions between the current and previous year's data submission where 'Large revisions' are those bigger than 20% and higher in absolute terms than a value predefined by the questionnaire according to the country's past years data.

If the value identified in the log is correct and justified, please provide further information in a footnote, or the reason for revisions in the quality report. This will help to avoid further questions during the data validation process.

**3. Checks for footnotes** – verifies whether standard footnotes symbols are used correctly and whether free-defined footnotes have a reference text (description) in the worksheet 'footnotes list'. If the log identifies an error, please correct it.

#### **4. Checks for Confidentiality**

### **2.2 The ETEA 24 Quality report**

Please explain the methodology and quality aspects of the reported data in the quality report of your country. The relevant (prefilled) template with the filename ENVMFLAC\_TAXNSI\_A\_XX\_2022\_0000 can be accessed via the ESS Metadata Handler <https://webgate.ec.europa.eu/estat/spe/metaconv/>. This template is already prefilled with the quality report information provided in the 2023 reporting round. Countries are requested to:

- adjust or update concepts in case of changes to sources or methods implemented or
- clarify the most recent data revisions or newly reported large year-on-year changes
- complement or adjust where information was missing or not entirely clear.

Access rights assigned during the 2023 data collection remain active. If another person requires access rights to this template, please send the contact person's name, e-mail and EU-login userid to [ESTAT-ETEA@ec.europa.eu](mailto:ESTAT-ETEA@ec.europa.eu).int.

### 2.3 Data and metadata transmission

In 2024 you can send the data in the same manner as in the past. However, please take note of the footnote reporting standard (as indicated above). You can also report the data using SDMX-compliant transmission mode. Eurostat encourages you to test the new SDMX transmission standard before it becomes mandatory (even if you decide to submit your mandatory ETEA data in an excel questionnaire – in such a case please send us a message confirming whether the excel or SDMX transmission should be the one validated by us for compliance of your country with Regulation 691/2011). If you wish to submit your ETEA data in the SDMX-compatible manner, we also invite you to send us the data in this way well ahead of the transmission deadline (assuming that for the proper testing we might need some re-transmissions if the initial one fails, which might also happen owing to technical issues on Eurostat's end).

- For data transmission please use the 2024 ETEA Excel questionnaire. The Excel questionnaire is transmitted via eDAMIS similarly to previous years. Please use the eDAMIS reporting system domain '**ENVMFLAC**' and dataset '**ENVMFLAC\_TAXIND\_A**' ,

e.g. ENVMFLAC\_TAXIND\_A\_cc\_2022\_0000\_V0001.xlsm

- For SDMX transmissions, you have three options available, which are described in detail in the May 2019 MESA working group document (ENV/EA-MESA/WG/06(2019)). For all options offered by Eurostat for the SDMX transmissions, the eDAMIS domain and dataset names for the data submission are different; you should submit your data via the domain 'ENVDATA' and under dataset 'ENVDATA\_ETEA\_A', e.g. ENVDATA\_ETEA\_A\_cc\_2022\_0000\_V0001.xlsm.

#### *eDAMIS Support*

Should you have any questions regarding data transmission do not hesitate to contact your local eDAMIS coordinator or the Eurostat eDAMIS helpdesk at (+352) 4301 33213. The EDAMIS Support team can be also reached under their functional email address [ESTAT-DATA-METADATA-SERVICES@ec.europa.eu](mailto:ESTAT-DATA-METADATA-SERVICES@ec.europa.eu) .

### 3. Methodological Information

Below in this section you can find some methodological information for ETEA. For detailed information on environmental taxes, tax bases and tax categories included in the environmental tax statistics framework, please consult [Environmental taxes - A statistical guide, 2024 Edition](#).

### ***Definition of an environmental tax***

Regulation (EU) No 691/2011 defines environmental taxes as: 'A tax whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA 2010 as a tax'.

For detailed information on tax bases and tax categories included in the environmental tax statistics framework, please consult [Environmental taxes - A statistical guide, 2024 Edition](#).

### ***Environmental taxes for national purposes***

Please report all taxes which have been excluded from the scope of environmental taxes defined above but your country compiles and publishes its own estimates according to a different definition than ETEA but still environmental consideration. These taxes are not to be allocated to NACE Rev. 2 activities in the questionnaire. In the exceptional case when for national purposes you exclude some of the taxes included in the European reporting, please add a footnote specifying the nature and the amount of such taxes.

### ***Other environmentally related payments (fees, charges and surcharges)***

Please report also any payments or transactions which are not considered an ESA tax, but have been imposed by government and which increase prices of products or costs of economic activities with a proven negative impact on the environment. This type of revenue can be reported as a memo item under 'other environmentally related payments (fees, charges and surcharges) of the ETEA questionnaire. Ideally, a free-defined footnote should be applied to the data which describes the type of payment.

### ***Taxes payable by non-residents***

A part of the revenue of environmental taxes collected by the national government are payable by non-residents. The category 'non-residents' in Annex 2 of Regulation (EU) N° 691/2011 means 'non-resident households and other non-residents' so that this category comprises non-resident households, corporations and foreign governments (e.g. military bases or embassies).

The overall significance of taxes payable by non-residents may be relatively small for most countries. In practice, transport fuels are by far the most important issue, in particular taxes on petrol and diesel purchased by non-resident households (leisure tourists) or non-resident companies (e.g. truck drivers or business travellers).

One way to separate residents and non-residents for transport fuels is to use the source data that are also used for the air emissions accounts, e.g. the COPERT model used for calculating air emissions from road transport (<http://www.eea.europa.eu/publications/copert-4-2014-estimating-emissions>). This will also help to ensure some coherence between environmental taxes and air emissions accounts.



Other taxes on products could also be payable by non-residents (taxes on batteries, plastic bags, etc.). There could also be some taxes in relation to transport where non-residents must pay, e.g., airport landing taxes, harbour taxes or road taxes.

For detailed methodological information on environmental taxes please consult [Environmental taxes - A statistical guide, 2024 Edition](#).

#### **4. National Tax List**

The ETEA 24 workbook contains a separate worksheet for the National Tax List (NTL), which can be used for the tax revenue reported by your national accounts department in table 9 of the ESA2010 transmission programme for each major tax category for your country. As the ETEA questionnaire is not prefilled, on the worksheet with the NTL table only a link to the latest reported NTL to Government Finance Statistics ([National Tax Lists 2022 from GFS](#)) is provided. During February the table [env\\_ac\\_tax](#) on Eurobase will be also updated with the environmental taxes from the NTLs. Then there those aggregates will be also available.

The NTL data are provided to Eurostat by the National Statistical Offices, following the ESA2010 national accounts transmission programme and published after validation (for the 2023 reporting round it was in November 2023). Please take into consideration that these series may not be identical with the latest data available in your country once you compile or update ETEA data. For each tax item listed in the NTL, data on tax revenue for years 1995-2022 is provided. Tax items which are considered environmental taxes are classified in column K with the relevant code ('E' for energy taxes, 'T' for transport taxes, 'P/RS' for taxes on pollution and resources). The file is accessible under [National Tax Lists 2022 from GFS](#).

Please ensure that the totals you are reporting in ETEA data for the different tax categories are consistent with the data reported in your NTL. If there are justified discrepancies, please explain them in the quality report.