**Environmentally related taxes account**

Environmental taxes are regarded as an economic instrument for controlling pollution and managing resources, and they are conceived to influence the behaviour of business subjects, producers and consumers.

Environmentally related taxes account ensures the grounds for collecting statistics on income from environmental taxes from the point of tax payers. Households and production units are envisaged as tax payers. Within the system of national accounts, the function of households is two-fold: as consumers and as producers of goods and services. For the purpose of environmental taxes estimations, households are regarded as consumption units. Production units are institutional units engaged in production of goods and services and are presented in accordance with the Classification of activities, on A\*64 aggregation level.

Following are the four types of environmental taxes:

1. Energy taxes

Energy taxes (including motor fuel) include taxes on energy production and energy commodities that are used for stationary and transport purposes. Taxes on bio-fuel and other energy forms from renewable sources are here included, as well as taxes on energy commodities stocks.

1. Transport taxes

Transport taxes (excluding motor fuel) refer mainly to taxes concerning ownership and use of motor vehicles. Covered are taxes on other transport means (e.g. aircrafts, boats and ships, etc.) and transport services. These taxes can refer to one-off taxes on imports, sales of equipment, etc.

1. Pollution taxes

These taxes cover estimated/measured emissions to air and to water, solid waste management and noise, etc. Excluded here is CO2 emission tax, which is covered by the category of energy taxes.

1. Resource taxes

Resource taxes include taxes on extraction/exploitation of natural resources (water, forests, wildlife), eventually leading to depreciation of natural capital.

VAT is excluded from this coverage.

The national list of taxes represents the starting point for estimating revenues from these taxes. The methodology of the account is made in compliance with the Regulation (EU) No 691/2011 and Eurostat guidelines: Environmental taxes, a statistical guide. The data presentations are harmonised with the European System of Accounts (ESA).