

Environmental Accounts: Environmental Taxes Account Preview 2023

Main results

- Environmental taxes have reached 22,880 million euros in 2023, an 10.7% more than the previous year. They accounted for 6.5% of total taxes in the Spanish economy, three tenths more than in 2022.
- Households paid 42.8% of total environmental taxes, 5.8 points less than in the previous year.

More information

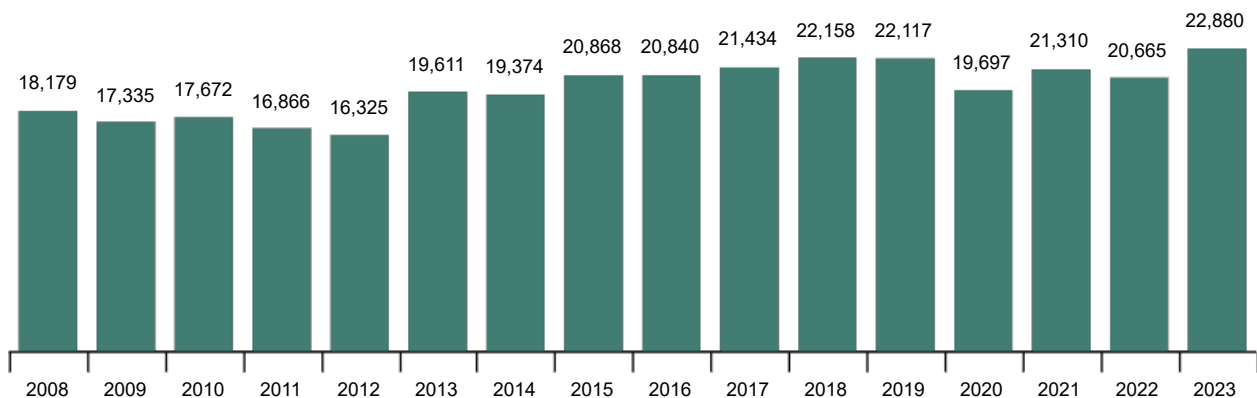
- [Detailed results](#)
- [Environmental Indicator Portal](#)

Environmental taxes amounted to 22,880 million euros in 2023, an increase of 10.7% compared to the previous year.

In terms of total taxes in the Spanish economy, environmental taxes accounted for 6.5%, as compared with 6.2% in 2022.

Environmental taxes

Millions of euros



According to the classification of the system of national accounts, *Taxes on products excluding VAT and taxes on imports* totalled 16,064 million euros in 2023, 6.6% more than in the previous year.

On the other hand, *Other taxes on production* reached 5.000 million (32.8% more than in 2022) and *Other current environmental taxes* stood at 1.816 million (1.0% less).

Environmental taxes accounted for 38.1% of total taxes on products, excluding VAT and taxes on imports. In turn, Other current taxes with and environmental purpose accounted for 34.7% of the total, and Taxes on production accounted for 18.4%.

Environmental taxes by type of tax. Year 2023

Millions of euros

	Environmental taxes	% of annual variation	Total Taxes	% of total taxes	Difference in % of participation
Total	22,880	10.7	354,220	6.5	0.3
Taxes on products, excluding VAT and taxes on imports	16,064	6.6	42,141	38.1	2.5
Other taxes on production	5,000	32.8	27,164	18.4	2.6
Other current taxes	1,816	-1.0	5,234	34.7	-4.0
Other taxes

Environmental taxes are grouped into three categories: *Taxes on energy* (which in 2023 accounted for 77.5% of the total), *Taxes on transport* (13.7%) and *Taxes on pollution and resources* (8.8%).

Between 2023 and 2022, *Taxes on pollution and resources* increased by 87.7%, *Taxes on energy* by 7.0% and *Taxes on transport* by 3.5%.

Environmental taxes by environmental type and nature. 2023 and 2022

Millions of euros

	2022	2023	% of annual variation
TOTAL	20,665	22,880	10.7
Taxes on products, excluding VAT and taxes on imports	15,066	16,064	6.6
Taxes on energy	14,244	14,626	2.7
Taxes on transportation	718	842	17.3
Taxes on pollution and resources	104	596	473.1
Other taxes on production	3,764	5,000	32.8
Total Taxes on energy	2,318	3,100	33.7
Taxes on transportation	500	496	-0.8
Taxes on pollution and resources	946	1,404	48.4
Other current taxes	1,835	1,816	-1.0
Taxes on transportation	1,808	1,794	-0.8
Taxes on pollution and resources	27	22	-18.5
PRO MEMORY: TOTAL	20,665	22,880	10.7
Total Taxes on energy	16,562	17,726	7.0
Taxes on transportation	3,026	3,132	3.5
Taxes on pollution and resources	1,077	2,022	87.7

Among taxes on products, Pollution and Resource Taxes are the ones experiencing the highest growth, mainly due to the entry into force of the Excise Tax on non-reusable plastic packaging, reaching 596 million euros in 2023.

Results by activity branch and households

Households paid 42.8% of the total of environmental taxes in 2023. By type, they were responsible for 72.7% of *Taxes on transport* and 42.0% of *Taxes on energy*.

For their part, activity branches paid 57.2% of the total of environmental taxes. By type, they were responsible for 96% of *Taxes on pollution and resources* and 58.0% of *Taxes on energy*.

The activity branches that paid the most environmental taxes in 2023 were *Manufacturing industry* (20.4% of the total) and *Transport and storage* (14.6%).

On the other hand, those that paid the least were *Extractive Industries and Agriculture, livestock, forestry and fishing* (with 0.5% and 1.0% of the total, respectively).

Environmental taxes by activity branches and households. Year 2023

Millions of euros

	Value	% of the total	% of annual variation
Manufacturing	4,656	20.4	27.0
Transport and storage	3,342	14.6	16.2
Electricity, gas, steam and water supply	2,351	10.3	21.0
Other services	1,382	6.0	14.9
Trade	605	2.6	60.5
Construction	411	1.8	76.3
Agriculture, livestock, forestry and fishing	227	1.0	7.9
Mining Industries	111	0.5	12.0
Households	9,795	42.8	-2.6
TOTAL	22,880	100.0	10.7

Data revisions and updates

The data published today is provisional and will be revised when next year's data is released. All results of this operation are available on [INEbase](#).

Methodological note


The objective of the Environmental Accounts (EA) is to integrate environmental information into the central system of National Accounts in a coherent way. They include a set of satellite accounts, which are transmitted annually, compiled using the accounting formats applicable to the different sectoral and territorial areas, with a major presence of physical data. They display the interactions among the economy, households and environmental factors.

The Environmental tax account presents the breakdown, by branch of activity and household sector as final consumers, of those taxes whose taxable base consists of a physical unit (or similar) of some material that has a proven and specific negative impact on the environment.

More information on the [methodology](#) and the [standardised methodological report](#).

INE statistics are produced in accordance with the Code of Good Practice for European Statistics. More information on [Quality at INE](#) and the [Code of Best Practices](#).

For further information see [INEbase](#)

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